

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE SUBSTITUTE FOR  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NOS. 153 & 97**  
**101ST GENERAL ASSEMBLY**

0752H.11C

DANA RADEMAN MILLER, ChiefClerk

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**AN ACT**

To repeal sections 32.310, 67.2677, 67.2689, 143.011, 143.031, 143.131, 144.011, 144.014, 144.020, 144.049, 144.054, 144.140, 144.526, 144.605, 144.710, 144.757, 144.759, 144.1000, 144.1003, 144.1006, 144.1009, 144.1012, 144.1015, 287.245, and 320.300, RSMo, and to enact in lieu thereof twenty-six new sections relating to taxation, with penalty provisions and a delayed effective date for certain sections.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Sections 32.310, 67.2677, 67.2689, 143.011, 143.031, 143.131, 144.011, 144.014, 144.020, 144.049, 144.054, 144.140, 144.526, 144.605, 144.710, 144.757, 144.759, 144.1000, 144.1003, 144.1006, 144.1009, 144.1012, 144.1015, 287.245, and 320.300, RSMo, are repealed and twenty-six new sections enacted in lieu thereof, to be known as sections 32.310, 67.2677, 67.2680, 67.2689, 67.2720, 135.445, 143.011, 143.031, 143.131, 144.011, 144.014, 144.020, 144.049, 144.054, 144.140, 144.526, 144.605, 144.608, 144.637, 144.638, 144.752, 144.757, 144.759, 287.245, 320.300, and 320.400, to read as follows:

32.310. 1. The department of revenue shall create and maintain a mapping feature on its official public website that displays sales **and use** tax information of political subdivisions of this state that have taxing authority, including the current tax rate for each sales **and use** tax imposed and collected. Such display shall have the option to showcase the borders and jurisdiction of the following political subdivisions on a map of the state to the extent that such political subdivisions collect sales **and use** tax:

(1) Ambulance districts;

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

- 8 (2) Community improvement districts;  
9 (3) Fire protection districts;  
10 (4) Levee districts;  
11 (5) Library districts;  
12 (6) Neighborhood improvement districts;  
13 (7) Port authority districts;  
14 (8) Tax increment financing districts;  
15 (9) Transportation development districts;  
16 (10) School districts; or  
17 (11) Any other political subdivision that imposes a sales **or use** tax within its borders  
18 and jurisdiction.

19 2. The mapping feature shall also have the option to superimpose state house of  
20 representative districts and state senate districts over the political subdivisions.

21 3. A political subdivision collecting sales **or use** tax listed in subsection 1 of this section  
22 shall provide to the department of revenue mapping and geographic data pertaining to the  
23 political subdivision's borders and jurisdictions. The political subdivision shall certify the  
24 accuracy of the data by affidavit and shall provide the data in a format specified by the  
25 department of revenue. Such data **relating to sales taxes** shall be sent to the department of  
26 revenue by April 1, 2019, and shall be updated and sent to the department if a change in the  
27 political subdivision's borders or jurisdiction occurs thereafter. **Such data relating to use taxes**  
28 **shall be sent to the department of revenue by January 1, 2022. If a political subdivision**  
29 **fails to provide the information required under this subsection, the department of revenue**  
30 **shall use the last known sales or use tax rate for such political subdivision.**

31 4. The department of revenue may contract with another entity to build and maintain the  
32 mapping feature.

33 5. By July 1, 2019, the department shall implement the mapping feature using the **sales**  
34 **tax** data provided to it under subsection 3 of this section. **By July 1, 2022, the department**  
35 **shall implement the mapping feature using use tax data provided to it under subsection 3**  
36 **of this section.**

37 6. **By July 1, 2022, the department shall update the mapping feature to include the**  
38 **total sales tax rate for combined rates of overlapping sales taxes levied and the total use tax**  
39 **rate for combined rates of overlapping use taxes levied.**

40 7. **If the boundaries of a political subdivision listed in subsection 1 of this section**  
41 **in which a sales or use tax has been imposed shall thereafter be changed or altered, the**  
42 **political subdivision shall forward to the director of revenue by United States registered**  
43 **mail or certified mail a certified copy of the ordinance adding or detaching territory from**

44 **the political subdivision within ten days of adoption of the ordinance. The ordinance shall**  
 45 **reflect the effective date of the ordinance and shall be accompanied by a map in a form to**  
 46 **be determined by the director of revenue. Upon receipt of the ordinance and map, the tax**  
 47 **imposed under the local sales tax law shall be effective in the added territory or abolished**  
 48 **in the detached territory on the first day of a calendar quarter after one hundred twenty**  
 49 **days' notice to sellers.**

67.2677. For purposes of sections 67.2675 to 67.2714, the following terms mean:

- 2 (1) "Cable operator", as defined in 47 U.S.C. Section 522(5);
- 3 (2) "Cable system", as defined in 47 U.S.C. Section 522(7);
- 4 (3) "Franchise", an initial authorization, or renewal of an authorization, issued by a  
 5 franchising entity, regardless of whether the authorization is designated as a franchise, permit,  
 6 license, resolution, contract, certificate, agreement, or otherwise, that authorizes the provision  
 7 of video service and any affiliated or subsidiary agreements related to such authorization;
- 8 (4) "Franchise area", the total geographic area authorized to be served by an incumbent  
 9 cable operator in a political subdivision as of August 28, 2007, or, in the case of an incumbent  
 10 local exchange carrier, as such term is defined in 47 U.S.C. Section 251(h), or affiliate thereof,  
 11 the area within such political subdivision in which such carrier provides telephone exchange  
 12 service;
- 13 (5) "Franchise entity", a political subdivision that was entitled to require franchises and  
 14 impose fees on cable operators on the day before the effective date of sections 67.2675 to  
 15 67.2714, provided that only one political subdivision may be a franchise entity with regard to a  
 16 geographic area;
- 17 (6) (a) "Gross revenues", limited to amounts billed to video service subscribers [~~or~~  
 18 ~~received from advertisers]~~ for the following:
- 19 a. Recurring charges for video service; **and**
- 20 b. Event-based charges for video service, including but not limited to pay-per-view and  
 21 video-on-demand charges;
- 22 [~~e. Rental of set top boxes and other video service equipment;~~
- 23 ~~— d. Service charges related to the provision of video service, including but not limited to~~  
 24 ~~activation, installation, repair, and maintenance charges;~~
- 25 ~~— c. Administrative charges related to the provision of video service, including but not~~  
 26 ~~limited to service order and service termination charges; and~~
- 27 ~~— f. A pro rata portion of all revenue derived, less refunds, rebates, or discounts, by a video~~  
 28 ~~service provider for advertising over the video service network to subscribers within the~~  
 29 ~~franchise area where the numerator is the number of subscribers within the franchise area, and~~  
 30 ~~the denominator is the total number of subscribers reached by such advertising;]~~

31 (b) "Gross revenues" do not include:

32 a. Discounts, refunds, and other price adjustments that reduce the amount of  
33 compensation received by an entity holding a video service authorization;

34 b. Uncollectibles;

35 c. Late payment fees;

36 d. Amounts billed to video service subscribers to recover taxes, fees, or surcharges  
37 imposed on video service subscribers or video service providers in connection with the provision  
38 of video services, including the video service provider fee authorized by this section;

39 e. Fees or other contributions for PEG or I-Net support; ~~[or]~~

40 f. Charges for services other than video service that are aggregated or bundled with  
41 amounts billed to video service subscribers, if the entity holding a video service authorization  
42 reasonably can identify such charges on books and records kept in the regular course of business  
43 or by other reasonable means;

44 **g. Rental of set top boxes, modems, or other equipment used to provide or facilitate**  
45 **the provision of video service;**

46 **h. Service charges related to the provision of video service including, but not**  
47 **limited to, activation, installation, repair, and maintenance charges;**

48 **i. Administrative charges related to the provision of video service including, but not**  
49 **limited to, service order and service termination charges; or**

50 **j. A pro rata portion of all revenue derived from advertising, less refunds, rebates,**  
51 **or discounts;**

52 (c) Except with respect to the exclusion of the video service provider fee, gross revenues  
53 shall be computed in accordance with generally accepted accounting principles;

54 (7) "Household", an apartment, a house, a mobile home, or any other structure or part  
55 of a structure intended for residential occupancy as separate living quarters;

56 (8) "Incumbent cable operator", the cable service provider serving cable subscribers in  
57 a particular franchise area on September 1, 2007;

58 (9) "Low-income household", a household with an average annual household income of  
59 less than thirty-five thousand dollars;

60 (10) "Person", an individual, partnership, association, organization, corporation, trust,  
61 or government entity;

62 (11) "Political subdivision", a city, town, village, county;

63 (12) "Public right-of-way", the area of real property in which a political subdivision has  
64 a dedicated or acquired right-of-way interest in the real property, including the area on, below,  
65 or above the present and future streets, alleys, avenues, roads, highways, parkways, or boulevards  
66 dedicated or acquired as right-of-way and utility easements dedicated for compatible uses. The

67 term does not include the airwaves above a right-of-way with regard to wireless  
68 telecommunications or other nonwire telecommunications or broadcast service;

69 (13) "Video programming", programming provided by, or generally considered  
70 comparable to programming provided by, a television broadcast station, as set forth in 47 U.S.C.  
71 Section 522(20);

72 (14) "Video service", the provision of video programming provided through wireline  
73 facilities located at least in part in the public right-of-way without regard to delivery technology,  
74 including internet protocol technology whether provided as part of a tier, on demand, or a per-  
75 channel basis. This definition includes cable service as defined by 47 U.S.C. Section 522(6), but  
76 does not include any video programming provided by a commercial mobile service provider  
77 defined in 47 U.S.C. Section 332(d), or any video programming provided solely as part of and  
78 via a service that enables users to access content, information, electronic mail, or other services  
79 offered over the public internet;

80 (15) "Video service authorization", the right of a video service provider or an incumbent  
81 cable operator that secures permission from the public service commission pursuant to sections  
82 67.2675 to 67.2714, to offer video service to subscribers in a political subdivision;

83 (16) "Video service network", wireline facilities, or any component thereof, located at  
84 least in part in the public right-of-way that deliver video service, without regard to delivery  
85 technology, including internet protocol technology or any successor technology. The term video  
86 service network shall include cable systems;

87 (17) "Video service provider", any person that distributes video service through a video  
88 service network pursuant to a video service authorization;

89 (18) "Video service provider fee", the fee imposed under section 67.2689.

**67.2680. The state or any other political subdivision shall not impose any new tax,  
2 license, or fee in addition to any tax, license, or fee already authorized on or before August  
3 28, 2021, upon the provision of satellite or streaming video service.**

67.2689. 1. A franchise entity may collect a video service provider fee equal to not more  
2 than five percent of the gross revenues ~~from each~~ **charged to each customer of a** video service  
3 provider **that is** providing video service in the geographic area of such franchise entity. The  
4 video service provider fee shall apply equally to all video service providers within the geographic  
5 area of a franchise entity.

6 **2. Beginning August 28, 2023, franchise entities are prohibited from collecting a**  
7 **video service provider fee in excess of four and one-half percent of such gross revenues.**  
8 **Beginning August 28, 2024, franchise entities are prohibited from collecting a video service**  
9 **provider fee in excess of four percent of such gross revenues. Beginning August 28, 2025,**  
10 **franchise entities are prohibited from collecting a video service provider fee in excess of**

11 **three and one-half percent of such gross revenues. Beginning August 28, 2026, franchise**  
12 **entities are prohibited from collecting a video service provider fee in excess of three percent**  
13 **of such gross revenues. Beginning August 28, 2027, and continuing thereafter, franchise**  
14 **entities are prohibited from collecting a video service provider fee in excess of two and one-**  
15 **half percent of such gross revenues.**

16 3. Except as otherwise expressly provided in sections 67.2675 to 67.2714, neither a  
17 franchise entity nor any other political subdivision shall demand any additional fees, licenses,  
18 gross receipt taxes, or charges on the provision of video services by a video service provider and  
19 shall not demand the use of any other calculation method.

20 ~~[3. All video service providers providing service in the geographic area of a franchise~~  
21 ~~entity shall pay the video service provider fee at the same percent of gross revenues as had been~~  
22 ~~assessed on the incumbent cable operator by the franchise entity immediately prior to the date~~  
23 ~~of enactment of sections 67.2675 to 67.2714, and such percentage shall continue to apply until~~  
24 ~~the date that the incumbent cable operator's franchise existing at that time expires or would have~~  
25 ~~expired if it had not been terminated pursuant to sections 67.2675 to 67.2714. The franchise~~  
26 ~~entity shall notify the applicant for a video service authorization of the applicable gross revenue~~  
27 ~~fee percentage within thirty days of the date notice of the applicant is provided.]~~

28 4. Not more than once per calendar year after the date that the incumbent cable operator's  
29 franchise existing on August 28, 2007, expires or would have expired if it had not been  
30 terminated pursuant to sections 67.2675 to 67.2714, or in any political subdivision where no  
31 franchise applied on the date of enactment of sections 67.2675 to 67.2714, no more than once  
32 per calendar year after the video service provider fee was initially imposed, a franchise entity,  
33 may, upon ninety days notice to all video service providers, elect to adjust the amount of the  
34 video service provider fee subject to state and federal law, but in no event shall such fee exceed  
35 ~~[five percent of a video service provider's gross revenue]~~ **the calculation defined in subsections**  
36 **1 and 2 of this section.**

37 5. The video service provider fee shall be paid to each franchise entity requiring such fee  
38 on or before the last day of the month following the end of each calendar quarter ~~[and shall be~~  
39 ~~calculated as a percentage of gross revenues, as defined under section 67.2677].~~ Any payment  
40 made pursuant to subsection 8 of section 67.2703 shall be made at the same time as the payment  
41 of the video service provider fee.

42 6. Any video service provider ~~[may]~~ **shall** identify and collect the amount of the video  
43 service provider fee and collect any support under subsection 8 of section 67.2703 as separate  
44 line items on subscriber bills.

**67.2720. 1. There is hereby established the "Task Force on the Future of Right-Of-**  
2 **Way Management and Taxation", which shall be composed of the following members:**

- 3           **(1) Two members of the senate to be appointed by the president pro tempore of the**  
4 **senate;**
- 5           **(2) One member of the senate to be appointed by the minority floor leader of the**  
6 **senate;**
- 7           **(3) Two members of the house of representatives to be appointed by the speaker of**  
8 **the house of representatives;**
- 9           **(4) One member of the house of representatives to be appointed by the minority**  
10 **floor leader of the house of representatives;**
- 11           **(5) Four members that are municipal officials or other political subdivision**  
12 **officials, two to be appointed by the president pro tempore of the senate and two to be**  
13 **appointed by the speaker of the house of representatives;**
- 14           **(6) Four experts in the telecommunications industry, two to be appointed by the**  
15 **president pro tempore of the senate and two to be appointed by the speaker of the house**  
16 **of representatives;**
- 17           **(7) A member of the municipal league of metro St. Louis appointed by the speaker**  
18 **of the house of representatives; and**
- 19           **(8) A member of the Missouri municipal league appointed by the president pro**  
20 **tempore of the senate.**
- 21           **2. A majority of the members of the task force shall constitute a quorum, but the**  
22 **concurrence of a majority of the members shall be required for the determination of any**  
23 **matter within the task force's duties.**
- 24           **3. The task force shall meet within thirty days after its creation and organize by**  
25 **selecting a chair and a vice chair, one of whom shall be a member of the senate and the**  
26 **other a member of the house of representatives.**
- 27           **4. The task force shall study best methods for right-of-way management, taxation**  
28 **of video services, and the future revenue needs of municipalities and political subdivisions**  
29 **as such revenue relates to video services.**
- 30           **5. The task force shall compile a full report of its activities for submission to the**  
31 **general assembly. The report shall be submitted not later than December 31, 2023, and**  
32 **shall include any recommendations which the task force may have for legislative action.**
- 33           **6. The task force shall be staffed by legislative personnel as is deemed necessary to**  
34 **assist the task force in the performance of its duties.**
- 35           **7. The members of the task force shall serve without compensation, but any actual**  
36 **and necessary expenses incurred in the performance of the task force's official duties by**  
37 **the task force, its members, and any staff assigned to the task force shall be paid from the**  
38 **joint contingent fund.**

39           **8. This section shall expire on December 31, 2023.**

**135.445. 1. As used in this section, the following terms mean:**

2           **(1) "Contribution", a donation of cash; stocks, bonds, or other marketable**  
3 **securities; or real property valued at the current property tax-assessed valuation of the**  
4 **property. If a property has not been assessed or has no assessed valuation, no credit shall**  
5 **be authorized for the donation of the property;**

6           **(2) "Department", the department of revenue;**

7           **(3) "State tax liability", in the case of a corporation or other business entity, any**  
8 **liability incurred by such taxpayer under the provisions of chapters 143, 148, and 153,**  
9 **excluding the provisions of sections 143.191 to 143.265 and related provisions; and in the**  
10 **case of an individual taxpayer, any liability incurred by such taxpayer under the provisions**  
11 **of chapter 143, excluding the provisions of sections 143.191 to 143.265 and related**  
12 **provisions;**

13           **(4) "Voluntary firefighter cancer benefits trust" or "trust", the same meaning as**  
14 **provided under section 320.400.**

15           **2. (1) For all tax years beginning on or after January 1, 2022, a taxpayer who is a**  
16 **corporation or other business entity shall be allowed to claim a tax credit against the**  
17 **taxpayer's state tax liability in an amount equal to fifty percent of the total amount that the**  
18 **taxpayer contributes or pays to a trust under subdivision (2) of subsection 5 of section**  
19 **320.400 in the tax year.**

20           **(2) For all tax years beginning on or after January 1, 2022, an individual taxpayer**  
21 **shall be allowed to claim a tax credit against the taxpayer's state tax liability in an amount**  
22 **equal to fifty percent of the total amount that the taxpayer contributes to a trust under**  
23 **subdivision (3) of subsection 5 of section 320.400 in the tax year.**

24           **3. Tax credits issued under this section shall not be refundable, and shall not be**  
25 **assigned, transferred, sold, or otherwise conveyed but may be carried forward to any of**  
26 **the taxpayer's subsequent tax years.**

27           **4. (1) Upon receipt and acceptance of a contribution or payment from a taxpayer,**  
28 **a trust shall issue to the taxpayer a statement evidencing the receipt of such contribution,**  
29 **including the monetary value of such contribution.**

30           **(2) A trust shall be permitted to decline a contribution or payment from a taxpayer.**

31           **5. Each trust shall provide to the department the identity of each taxpayer making**  
32 **a contribution or payment to the trust under subsection 5 of section 320.400 and the**  
33 **amount of each such contribution or payment.**

34           **6. For all tax years beginning on or after January 1, 2022, the aggregate of all tax**  
35 **credits authorized under this section shall not exceed four million dollars in any year.**

36 **7. The department may promulgate all rules and regulations necessary for the**  
 37 **administration of this section. Any rule or portion of a rule, as that term is defined in**  
 38 **section 536.010, that is created under the authority delegated in this section shall become**  
 39 **effective only if it complies with and is subject to all of the provisions of chapter 536 and,**  
 40 **if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any**  
 41 **of the powers vested with the general assembly pursuant to chapter 536 to review, to delay**  
 42 **the effective date, or to disapprove and annul a rule are subsequently held**  
 43 **unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted**  
 44 **after August 28, 2021, shall be invalid and void.**

143.011. 1. **For tax years ending before January 1, 2023,** a tax is hereby imposed for  
 2 every ~~taxable~~ **tax** year on the Missouri taxable income of every resident. The tax shall be  
 3 determined by applying the tax table or the rate provided in section 143.021, which is based upon  
 4 the following rates:

| If the Missouri taxable income is: | The tax is:                              |
|------------------------------------|--|
| Not over \$1,000.00                | 1 1/2% of the Missouri taxable income    |
| Over \$1,000 but not over \$2,000  | \$15 plus 2% of excess over \$1,000      |
| Over \$2,000 but not over \$3,000  | \$35 plus 2 1/2% of excess over \$2,000  |
| Over \$3,000 but not over \$4,000  | \$60 plus 3% of excess over \$3,000      |
| Over \$4,000 but not over \$5,000  | \$90 plus 3 1/2% of excess over \$4,000  |
| Over \$5,000 but not over \$6,000  | \$125 plus 4% of excess over \$5,000     |
| Over \$6,000 but not over \$7,000  | \$165 plus 4 1/2% of excess over \$6,000 |
| Over \$7,000 but not over \$8,000  | \$210 plus 5% of excess over \$7,000     |
| Over \$8,000 but not over \$9,000  | \$260 plus 5 1/2% of excess over \$8,000 |
| Over \$9,000                       | \$315 plus 6% of excess over \$9,000     |

16  
 17 2. (1) Beginning with the 2017 calendar year, the top rate of tax under subsection 1 of  
 18 this section **and the rate of tax under subsection 5 of this section** may be reduced over a  
 19 period of years. Each reduction in the ~~top~~ rate of tax shall be by one-tenth of a percent and no  
 20 more than one reduction shall occur in a calendar year. No more than ~~five~~ **seven** reductions  
 21 shall be made under this subsection. Reductions in the rate of tax shall take effect on January  
 22 first of a calendar year and such reduced rates shall continue in effect until the next reduction  
 23 occurs.

24 (2) A reduction in the rate of tax shall only occur if the amount of net general revenue  
25 collected in the previous fiscal year exceeds the highest amount of net general revenue collected  
26 in any of the three fiscal years prior to such fiscal year by at least one hundred fifty million  
27 dollars.

28 (3) Any modification of tax rates under this subsection shall only apply to tax years that  
29 begin on or after a modification takes effect.

30 (4) **For tax years ending before January 1, 2023**, the director of the department of  
31 revenue shall, by rule, adjust the tax tables under subsection 1 of this section to effectuate the  
32 provisions of this subsection. The bracket for income subject to the top rate of tax shall be  
33 eliminated once the top rate of tax has been reduced to five and one-half percent, and the top  
34 remaining rate of tax shall apply to all income in excess of the income in the second highest  
35 remaining income bracket.

36 3. (1) In addition to the rate reductions under subsection 2 of this section, beginning  
37 with the 2019 calendar year, **and ending immediately after the 2022 calendar year**, the top  
38 rate of tax under subsection 1 of this section shall be reduced by four-tenths of one percent. Such  
39 reduction in the rate of tax shall take effect on January first of the 2019 calendar year.

40 (2) The modification of tax rates under this subsection shall only apply to tax years that  
41 begin on or after the date the modification takes effect.

42 (3) The director of the department of revenue shall, by rule, adjust the tax tables under  
43 subsection 1 of this section to effectuate the provisions of this subsection.

44 4. Beginning with the 2017 calendar year, **and ending immediately after the 2022**  
45 **calendar year**, the brackets of Missouri taxable income identified in subsection 1 of this section  
46 shall be adjusted annually by the percent increase in inflation. The director shall publish such  
47 brackets annually beginning on or after October 1, 2016. Modifications to the brackets shall take  
48 effect on January first of each calendar year and shall apply to tax years beginning on or after the  
49 effective date of the new brackets.

50 5. (1) **Beginning with the 2023 calendar year, a tax is hereby imposed for every tax**  
51 **year on the Missouri taxable income of every resident at a rate equivalent to the top tax**  
52 **rate in effect as of December 31, 2022, minus one-tenth of a percent, or if a rate reduction**  
53 **is scheduled to occur under subsection 2 of this section on January 1, 2023, at a rate**  
54 **equivalent to the top tax rate in effect as of December 31, 2022, minus two-tenths of a**  
55 **percent, subject to the provisions of section 143.021 and subsection 2 of this section.**

56 (2) Any modification of the tax rate under this subsection shall apply only to tax  
57 years that begin on or after a modification takes effect.

58 6. As used in this section, the following terms mean:

59 (1) "CPI", the Consumer Price Index for All Urban Consumers for the United States as  
60 reported by the Bureau of Labor Statistics, or its successor index;

61 (2) "CPI for the preceding calendar year", the average of the CPI as of the close of the  
62 twelve month period ending on August thirty-first of such calendar year;

63 (3) "Net general revenue collected", all revenue deposited into the general revenue fund,  
64 less refunds and revenues originally deposited into the general revenue fund but designated by  
65 law for a specific distribution or transfer to another state fund;

66 (4) "Percent increase in inflation", the percentage, if any, by which the CPI for the  
67 preceding calendar year exceeds the CPI for the year beginning September 1, 2014, and ending  
68 August 31, 2015.

143.031. 1. A husband and wife who file a joint federal income tax return shall file a  
2 combined return. A husband and wife who do not file a joint federal income tax return shall not  
3 file a combined return.

4 2. The Missouri combined taxable income on a combined return shall include all of the  
5 income and deductions of the husband and wife. **For all tax years ending before January 1,**  
6 **2023**, the Missouri taxable income of each spouse shall be an amount that is the same proportion  
7 of their Missouri combined taxable income as the Missouri adjusted gross income of that spouse  
8 bears to their Missouri combined adjusted gross income.

9 3. The tax of each spouse shall be determined by the application of either section  
10 143.021 or section 143.041 depending upon whether such spouse is a resident or nonresident.  
11 Their Missouri combined tax shall be the sum of the tax applicable to each spouse.

143.131. 1. The Missouri standard deduction may be deducted in determining Missouri  
2 taxable income of a resident individual unless the taxpayer or his spouse has elected to itemize  
3 his deduction as provided in section 143.141.

4 2. **(1) For tax years ending before January 1, 2023**, the Missouri standard deduction  
5 shall be the allowable federal standard deduction.

6 **(2) (a) For tax years beginning on or after January 1, 2023, the Missouri standard**  
7 **deduction shall be the allowable federal standard deduction plus, if filing single or married**  
8 **and filing separately, four thousand dollars, or plus, if married and filing jointly, eight**  
9 **thousand dollars.**

10 **(b) The increase to the Missouri standard deduction provided under paragraph (a)**  
11 **of this subdivision shall be known and may be cited as the "Missouri Working Family Tax**  
12 **Deduction".**

144.011. 1. For purposes of ~~sections 144.010 to 144.525 and 144.600 to 144.748~~ **this**  
2 **chapter**, and the taxes imposed thereby, the definition of "retail sale" or "sale at retail" shall not  
3 be construed to include any of the following:

- 4           (1) The transfer by one corporation of substantially all of its tangible personal property  
5 to another corporation pursuant to a merger or consolidation effected under the laws of the state  
6 of Missouri or any other jurisdiction;
- 7           (2) The transfer of tangible personal property incident to the liquidation or cessation of  
8 a taxpayer's trade or business, conducted in proprietorship, partnership or corporate form, except  
9 to the extent any transfer is made in the ordinary course of the taxpayer's trade or business;
- 10          (3) The transfer of tangible personal property to a corporation solely in exchange for its  
11 stock or securities;
- 12          (4) The transfer of tangible personal property to a corporation by a shareholder as a  
13 contribution to the capital of the transferee corporation;
- 14          (5) The transfer of tangible personal property to a partnership solely in exchange for a  
15 partnership interest therein;
- 16          (6) The transfer of tangible personal property by a partner as a contribution to the capital  
17 of the transferee partnership;
- 18          (7) The transfer of tangible personal property by a corporation to one or more of its  
19 shareholders as a dividend, return of capital, distribution in the partial or complete liquidation  
20 of the corporation or distribution in redemption of the shareholder's interest therein;
- 21          (8) The transfer of tangible personal property by a partnership to one or more of its  
22 partners as a current distribution, return of capital or distribution in the partial or complete  
23 liquidation of the partnership or of the partner's interest therein;
- 24          (9) The transfer of reusable containers used in connection with the sale of tangible  
25 personal property contained therein for which a deposit is required and refunded on return;
- 26          (10) The purchase by persons operating eating or food service establishments, of items  
27 of a nonreusable nature which are furnished to the customers of such establishments with or in  
28 conjunction with the retail sales of their food or beverage. Such items shall include, but not be  
29 limited to, wrapping or packaging materials and nonreusable paper, wood, plastic and aluminum  
30 articles such as containers, trays, napkins, dishes, silverware, cups, bags, boxes, straws, sticks  
31 and toothpicks;
- 32          (11) The purchase by persons operating hotels, motels or other transient accommodation  
33 establishments, of items of a nonreusable nature which are furnished to the guests in the guests'  
34 rooms of such establishments and such items are included in the charge made for such  
35 accommodations. Such items shall include, but not be limited to, soap, shampoo, tissue and  
36 other toiletries and food or confectionery items offered to the guests without charge;
- 37          (12) The transfer of a manufactured home other than:
- 38           (a) A transfer which involves the delivery of the document known as the "Manufacturer's  
39 Statement of Origin" to a person other than a manufactured home dealer, as defined in section

40 700.010, for purposes of allowing such person to obtain a title to the manufactured home from  
41 the department of revenue of this state or the appropriate agency or officer of any other state;

42 (b) A transfer which involves the delivery of a "Repossessed Title" to a resident of this  
43 state if the tax imposed by [~~sections 144.010 to 144.525~~] **this chapter** was not paid on the  
44 transfer of the manufactured home described in paragraph (a) of this subdivision;

45 (c) The first transfer which occurs after December 31, 1985, if the tax imposed by  
46 [~~sections 144.010 to 144.525~~] **this chapter** was not paid on any transfer of the same  
47 manufactured home which occurred before December 31, 1985; or

48 (13) Charges for initiation fees or dues to:

49 (a) Fraternal beneficiaries societies, or domestic fraternal societies, orders or associations  
50 operating under the lodge system a substantial part of the activities of which are devoted to  
51 religious, charitable, scientific, literary, educational or fraternal purposes;

52 (b) Posts or organizations of past or present members of the Armed Forces of the United  
53 States or an auxiliary unit or society of, or a trust or foundation for, any such post or organization  
54 substantially all of the members of which are past or present members of the Armed Forces of  
55 the United States or who are cadets, spouses, widows, or widowers of past or present members  
56 of the Armed Forces of the United States, no part of the net earnings of which inures to the  
57 benefit of any private shareholder or individual; or

58 (c) Nonprofit organizations exempt from taxation under Section 501(c)(7) of the Internal  
59 Revenue Code of 1986, as amended.

60 2. The assumption of liabilities of the transferor by the transferee incident to any of the  
61 transactions enumerated in the above subdivisions (1) to (8) of subsection 1 of this section shall  
62 not disqualify the transfer from the exclusion described in this section, where such liability  
63 assumption is related to the property transferred and where the assumption does not have as its  
64 principal purpose the avoidance of Missouri sales or use tax.

144.014. 1. Notwithstanding other provisions of law to the contrary, beginning October  
2 1, 1997, the tax levied and imposed [~~pursuant to sections 144.010 to 144.525 and sections~~  
3 ~~144.600 to 144.746~~] **under this chapter** on all retail sales of food shall be at the rate of one  
4 percent. The revenue derived from the one percent rate pursuant to this section shall be  
5 deposited by the state treasurer in the school district trust fund and shall be distributed as  
6 provided in section 144.701.

7 2. For the purposes of this section, the term "food" shall include only those products and  
8 types of food for which food stamps may be redeemed pursuant to the provisions of the Federal  
9 Food Stamp Program as contained in 7 U.S.C. Section 2012, as that section now reads or as it  
10 may be amended hereafter, and shall include food dispensed by or through vending machines.  
11 For the purpose of this section, except for vending machine sales, the term "food" shall not

12 include food or drink sold by any establishment where the gross receipts derived from the sale  
13 of food prepared by such establishment for immediate consumption on or off the premises of the  
14 establishment constitutes more than eighty percent of the total gross receipts of that  
15 establishment, regardless of whether such prepared food is consumed on the premises of that  
16 establishment, including, but not limited to, sales of food by any restaurant, fast food restaurant,  
17 delicatessen, eating house, or café.

144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used  
2 motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the  
3 highways or waters of this state which are required to be titled under the laws of the state of  
4 Missouri and, except as provided in subdivision (9) of this subsection, upon all sellers for the  
5 privilege of engaging in the business of selling tangible personal property or rendering taxable  
6 service at retail in this state. The rate of tax shall be as follows:

7 (1) Upon every retail sale in this state of tangible personal property, excluding motor  
8 vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to  
9 be titled under the laws of the state of Missouri and subject to tax under subdivision (9) of this  
10 subsection, a tax equivalent to four percent of the purchase price paid or charged, or in case such  
11 sale involves the exchange of property, a tax equivalent to four percent of the consideration paid  
12 or charged, including the fair market value of the property exchanged at the time and place of  
13 the exchange, except as otherwise provided in section 144.025;

14 (2) A tax equivalent to four percent of the amount paid for admission and seating  
15 accommodations, or fees paid to, or in any place of amusement, entertainment or recreation,  
16 games and athletic events, except amounts paid for any instructional class;

17 (3) A tax equivalent to four percent of the basic rate paid or charged on all sales of  
18 electricity or electrical current, water and gas, natural or artificial, to domestic, commercial or  
19 industrial consumers;

20 (4) (a) A tax equivalent to four percent on the basic rate paid or charged on all sales of  
21 local and long distance telecommunications service to telecommunications subscribers and to  
22 others through equipment of telecommunications subscribers for the transmission of messages  
23 and conversations and upon the sale, rental or leasing of all equipment or services pertaining or  
24 incidental thereto; except that, the payment made by telecommunications subscribers or others,  
25 pursuant to section 144.060, and any amounts paid for access to the internet or interactive  
26 computer services shall not be considered as amounts paid for telecommunications services;

27 (b) If local and long distance telecommunications services subject to tax under this  
28 subdivision are aggregated with and not separately stated from charges for telecommunications  
29 service or other services not subject to tax under this subdivision, including, but not limited to,  
30 interstate or international telecommunications services, then the charges for nontaxable services

31 may be subject to taxation unless the telecommunications provider can identify by reasonable  
32 and verifiable standards such portion of the charges not subject to such tax from its books and  
33 records that are kept in the regular course of business, including, but not limited to, financial  
34 statement, general ledgers, invoice and billing systems and reports, and reports for regulatory  
35 tariffs and other regulatory matters;

36 (c) A telecommunications provider shall notify the director of revenue of its intention  
37 to utilize the standards described in paragraph (b) of this subdivision to determine the charges  
38 that are subject to sales tax under this subdivision. Such notification shall be in writing and shall  
39 meet standardized criteria established by the department regarding the form and format of such  
40 notice;

41 (d) The director of revenue may promulgate and enforce reasonable rules and regulations  
42 for the administration and enforcement of the provisions of this subdivision. Any rule or portion  
43 of a rule, as that term is defined in section 536.010, that is created under the authority delegated  
44 in this section shall become effective only if it complies with and is subject to all of the  
45 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are  
46 nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536  
47 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held  
48 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after  
49 August 28, 2019, shall be invalid and void;

50 (5) A tax equivalent to four percent of the basic rate paid or charged for all sales of  
51 services for transmission of messages of telegraph companies;

52 (6) A tax equivalent to four percent on the amount of sales or charges for all rooms,  
53 meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore,  
54 dining car, tourist cabin, tourist camp or other place in which rooms, meals or drinks are  
55 regularly served to the public. The tax imposed under this subdivision shall not apply to any  
56 automatic mandatory gratuity for a large group imposed by a restaurant when such gratuity is  
57 reported as employee tip income and the restaurant withholds income tax under section 143.191  
58 on such gratuity;

59 (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets  
60 by every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such  
61 buses and trucks as are licensed by the division of motor carrier and railroad safety of the  
62 department of economic development of Missouri, engaged in the transportation of persons for  
63 hire;

64 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of  
65 tangible personal property, provided that if the lessor or renter of any tangible personal property  
66 had previously purchased the property under the conditions of sale at retail or leased or rented

67 the property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor,  
68 renter or subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or  
69 subrental receipts from that property. The purchase, rental or lease of motor vehicles, trailers,  
70 motorcycles, mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid  
71 as provided in this section and section 144.070. In no event shall the rental or lease of boats and  
72 outboard motors be considered a sale, charge, or fee to, for or in places of amusement,  
73 entertainment or recreation nor shall any such rental or lease be subject to any tax imposed to,  
74 for, or in such places of amusement, entertainment or recreation. Rental and leased boats or  
75 outboard motors shall be taxed under the provisions of the sales tax laws as provided under such  
76 laws for motor vehicles and trailers. Tangible personal property which is exempt from the sales  
77 or use tax under section 144.030 upon a sale thereof is likewise exempt from the sales or use tax  
78 upon the lease or rental thereof;

79 (9) A tax equivalent to four percent of the purchase price, as defined in section 144.070,  
80 of new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for  
81 use on the highways or waters of this state which are required to be registered under the laws of  
82 the state of Missouri. This tax is imposed on the person titling such property, and shall be paid  
83 according to the procedures in section 144.440.

84 2. All tickets sold which are sold under the provisions of ~~[sections 144.010 to 144.525]~~  
85 **this chapter** which are subject to the sales tax shall have printed, stamped or otherwise endorsed  
86 thereon, the words "This ticket is subject to a sales tax."

144.049. 1. For purposes of this section, the following terms mean:

2 (1) "Clothing", any article of wearing apparel intended to be worn on or about the human  
3 body including, but not limited to, disposable diapers for infants or adults and footwear. The  
4 term shall include, but not be limited to, cloth and other material used to make school uniforms  
5 or other school clothing. Items normally sold in pairs shall not be separated to qualify for the  
6 exemption. The term shall not include watches, watchbands, jewelry, handbags, handkerchiefs,  
7 umbrellas, scarves, ties, headbands, or belt buckles; and

8 (2) "Personal computers", a laptop, desktop, or tower computer system which consists  
9 of a central processing unit, random access memory, a storage drive, a display monitor, and a  
10 keyboard and devices designed for use in conjunction with a personal computer, such as a disk  
11 drive, memory module, compact disk drive, daughterboard, digitizer, microphone, modem,  
12 motherboard, mouse, multimedia speaker, printer, scanner, single-user hardware, single-user  
13 operating system, soundcard, or video card;

14 (3) "School supplies", any item normally used by students in a standard classroom for  
15 educational purposes, including but not limited to textbooks, notebooks, paper, writing  
16 instruments, crayons, art supplies, rulers, book bags, backpacks, handheld calculators, chalk,

17 maps, and globes. The term shall not include watches, radios, CD players, headphones, sporting  
18 equipment, portable or desktop telephones, copiers or other office equipment, furniture, or  
19 fixtures. School supplies shall also include computer software having a taxable value of three  
20 hundred fifty dollars or less and any graphing calculator having a taxable value of one hundred  
21 fifty dollars or less.

22         2. In each year beginning on or after January 1, 2005, there is hereby specifically  
23 exempted from state **and local** sales tax law all retail sales of any article of clothing having a  
24 taxable value of one hundred dollars or less, all retail sales of school supplies not to exceed fifty  
25 dollars per purchase, all computer software with a taxable value of three hundred fifty dollars or  
26 less, all graphing calculators having a taxable value of one hundred fifty dollars or less, and all  
27 retail sales of personal computers or computer peripheral devices not to exceed one thousand five  
28 hundred dollars, during a three-day period beginning at 12:01 a.m. on the first Friday in August  
29 and ending at midnight on the Sunday following. **If a purchaser and seller are located in two**  
30 **different time zones, the time zone of the purchaser's location shall determine the**  
31 **authorized exemption period.**

32         3. ~~If the governing body of any political subdivision adopted an ordinance that applied~~  
33 ~~to the 2004 sales tax holiday to prohibit the provisions of this section from allowing the sales tax~~  
34 ~~holiday to apply to such political subdivision's local sales tax, then, notwithstanding any~~  
35 ~~provision of a local ordinance to the contrary, the 2005 sales tax holiday shall not apply to such~~  
36 ~~political subdivision's local sales tax. However, any such political subdivision may enact an~~  
37 ~~ordinance to allow the 2005 sales tax holiday to apply to its local sales taxes. A political~~  
38 ~~subdivision must notify the department of revenue not less than forty-five calendar days prior~~  
39 ~~to the beginning date of the sales tax holiday occurring in that year of any ordinance or order~~  
40 ~~rescinding an ordinance or order to opt out.~~

41 ~~———4.] This section shall not apply to any sales which take place within the Missouri state~~  
42 ~~fairgrounds.~~

43         ~~[5-]~~ 4. This section applies to sales of items bought for personal use only.

44         ~~[6- After the 2005 sales tax holiday, any political subdivision may, by adopting an~~  
45 ~~ordinance or order, choose to prohibit future annual sales tax holidays from applying to its local~~  
46 ~~sales tax. After opting out, the political subdivision may rescind the ordinance or order. The~~  
47 ~~political subdivision must notify the department of revenue not less than forty-five calendar days~~  
48 ~~prior to the beginning date of the sales tax holiday occurring in that year of any ordinance or~~  
49 ~~order rescinding an ordinance or order to opt out.~~

50         ~~———7.]~~ 5. This section may not apply to any retailer when less than two percent of the  
51 retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer ~~[shall]~~ **may**  
52 offer a sales tax refund in lieu of the sales tax holiday.

53           **6. A sale of property that is eligible for an exemption under subsection 1 of this**  
54 **section but is purchased under a layaway sale shall only qualify for an exemption if:**

55           **(1) Final payment on a layaway order is made by, and the property is given to, the**  
56 **purchaser during the exemption period; or**

57           **(2) The purchaser selects the property and the seller accepts the order for the**  
58 **property during the exemption period, for immediate delivery upon full payment, even if**  
59 **delivery is made after the exemption period.**

60           **7. The exemption of a bundled transaction shall be calculated as provided by law**  
61 **for all other bundled transactions.**

62           **8. (1) For any discount offered by a seller that is a reduction of the sales price of**  
63 **the product, the discounted sales price shall determine whether the sales price falls below**  
64 **the price threshold provided in subsection 1 of this section. A coupon that reduces the sales**  
65 **price shall be treated as a discount only if the seller is not reimbursed for the coupon**  
66 **amount by a third party.**

67           **(2) If a discount applies to the total amount paid by a purchaser rather than to the**  
68 **sales price of a particular product and the purchaser has purchased both exempt property**  
69 **and taxable property, the seller shall allocate the discount based on the total sales prices**  
70 **of the taxable property compared to the total sales prices of all property sold in the same**  
71 **transaction.**

72           **9. Items that are normally sold as a single unit shall continue to be sold in that**  
73 **manner and shall not be priced separately and sold as individual items.**

74           **10. Items that are purchased during an exemption period but that are not delivered**  
75 **to the purchaser until after the exemption period due to the item not being in stock shall**  
76 **qualify for an exemption. The provisions of this subsection shall not apply to an item that**  
77 **was delivered during an exemption period but was purchased prior to or after the**  
78 **exemption period.**

79           **11. (1) If a purchaser purchases an item of eligible property during an exemption**  
80 **period but later exchanges the item for a similar eligible item after the exemption period,**  
81 **no additional tax shall be due on the new item.**

82           **(2) If a purchaser purchases an item of eligible property during an exemption**  
83 **period but later returns the item after the exemption period and receives credit on the**  
84 **purchase of a different nonexempt item, the appropriate sales tax shall be due on the sale**  
85 **of the newly purchased item.**

86           **(3) If a purchaser purchases an item of eligible property before an exemption**  
87 **period but during the exemption period returns the item and receives credit on the**

88 **purchase of a different item of eligible property, no sales tax shall be due on the sale of the**  
89 **new item if the new item is purchased during the exemption period.**

90 **(4) For a sixty-day period immediately following the end of the exemption period,**  
91 **if a purchaser returns an exempt item, no credit for or refund of sales tax shall be given**  
92 **unless the purchaser provides a receipt or invoice that shows tax was paid or the seller has**  
93 **sufficient documentation to show that tax was paid on the item being returned.**

144.054. 1. As used in this section, the following terms mean:

2 (1) "Processing", any mode of treatment, act, or series of acts performed upon materials  
3 to transform or reduce them to a different state or thing, including treatment necessary to  
4 maintain or preserve such processing by the producer at the production facility;

5 (2) "Producing" includes, but is not limited to, the production of, including the  
6 production and transmission of, telecommunication services;

7 (3) "Product" includes, but is not limited to, telecommunications services;

8 (4) "Recovered materials", those materials which have been diverted or removed from  
9 the solid waste stream for sale, use, reuse, or recycling, whether or not they require subsequent  
10 separation and processing.

11 2. In addition to all other exemptions granted under this chapter, there is hereby  
12 specifically exempted from the provisions of [~~sections 144.010 to 144.525 and 144.600 to~~  
13 ~~144.761, and from the computation of the tax levied, assessed, or payable under sections 144.010~~  
14 ~~to 144.525 and 144.600 to 144.761]~~ **this chapter and the local sales tax law as defined in**  
15 **section 32.085 and from the computation of the tax levied, assessed, or payable under this**  
16 **chapter and the local sales tax law as defined in section 32.085**, electrical energy and gas,  
17 whether natural, artificial, or propane, water, coal, and energy sources, chemicals, machinery,  
18 equipment, and materials used or consumed in the manufacturing, processing, compounding,  
19 mining, or producing of any product, or used or consumed in the processing of recovered  
20 materials, or used in research and development related to manufacturing, processing,  
21 compounding, mining, or producing any product. [~~The exemptions granted in this subsection~~  
22 ~~shall not apply to local sales taxes as defined in section 32.085 and the provisions of this~~  
23 ~~subsection shall be in addition to any state and local sales tax exemption provided in section~~  
24 ~~144.030.] The construction and application of this subsection as expressed by the Missouri  
25 supreme court in DST Systems, Inc. v. Director of Revenue, 43 S.W.3d 799 (Mo. banc 2001);  
26 Southwestern Bell Tel. Co. v. Director of Revenue, 78 S.W.3d 763 (Mo. banc 2002); and  
27 Southwestern Bell Tel. Co. v. Director of Revenue, 182 S.W.3d 226 (Mo. banc 2005), is hereby  
28 affirmed.~~

29 3. In addition to all other exemptions granted under this chapter, there is hereby  
30 specifically exempted from the provisions of [~~sections 144.010 to 144.525 and 144.600 to~~

31 ~~144.761, and section 238.235,] this chapter~~ and the local sales tax law as defined in section  
32 32.085, and from the computation of the tax levied, assessed, or payable under ~~[sections 144.010~~  
33 ~~to 144.525 and 144.600 to 144.761, and section 238.235,] this chapter~~ and the local sales tax  
34 law as defined in section 32.085, all utilities, machinery, and equipment used or consumed  
35 directly in television or radio broadcasting and all sales and purchases of tangible personal  
36 property, utilities, services, or any other transaction that would otherwise be subject to the state  
37 or local sales or use tax when such sales are made to or purchases are made by a contractor for  
38 use in fulfillment of any obligation under a defense contract with the United States government,  
39 and all sales and leases of tangible personal property by any county, city, incorporated town, or  
40 village, provided such sale or lease is authorized under chapter 100, and such transaction is  
41 certified for sales tax exemption by the department of economic development, and tangible  
42 personal property used for railroad infrastructure brought into this state for processing,  
43 fabrication, or other modification for use outside the state in the regular course of business.

44 4. In addition to all other exemptions granted under this chapter, there is hereby  
45 specifically exempted from the provisions of ~~[sections 144.010 to 144.525 and 144.600 to~~  
46 ~~144.761, and section 238.235,] this chapter~~ and the local sales tax law as defined in section  
47 32.085, and from the computation of the tax levied, assessed, or payable under ~~[sections 144.010~~  
48 ~~to 144.525 and 144.600 to 144.761, and section 238.235,] this chapter~~ and the local sales tax  
49 law as defined in section 32.085, all sales and purchases of tangible personal property, utilities,  
50 services, or any other transaction that would otherwise be subject to the state or local sales or use  
51 tax when such sales are made to or purchases are made by a private partner for use in completing  
52 a project under sections 227.600 to 227.669.

53 5. In addition to all other exemptions granted under this chapter, there is hereby  
54 specifically exempted from the provisions of ~~[sections 144.010 to 144.525 and 144.600 to~~  
55 ~~144.761, and section 238.235,] this chapter~~ and the local sales tax law as defined in section  
56 32.085, and from the computation of the tax levied, assessed, or payable under ~~[sections 144.010~~  
57 ~~to 144.525 and 144.600 to 144.761, and section 238.235,] this chapter~~ and the local sales tax  
58 law as defined in section 32.085, all materials, manufactured goods, machinery and parts,  
59 electrical energy and gas, whether natural, artificial or propane, water, coal and other energy  
60 sources, chemicals, soaps, detergents, cleaning and sanitizing agents, and other ingredients and  
61 materials inserted by commercial or industrial laundries to treat, clean, and sanitize textiles in  
62 facilities which process at least five hundred pounds of textiles per hour and at least sixty  
63 thousand pounds per week.

144.140. 1. From every remittance to the director of revenue made on or before the date  
2 when the same becomes due, the person required to remit the same shall be entitled to deduct and  
3 retain an amount equal to two percent thereof.

4           **2. The director shall provide a monetary allowance from the taxes collected to a**  
5 **certified service provider under the terms of the certified service contract signed with the**  
6 **provider, provided that such allowance shall be funded entirely from moneys collected by**  
7 **the certified service provider.**

8           **3. Any certified service provider receiving an allowance under subsection 2 of this**  
9 **section shall not be entitled to simultaneously deduct the allowance provided for under**  
10 **subsection 1 of this section.**

11           **4. For the purposes of this section, "certified service provider" shall mean an agent**  
12 **certified by the department of revenue to perform all the seller's sales and use tax**  
13 **functions, other than the seller's obligation to remit tax on its own purchases.**

14           **5. The provisions of this section relating to the allowance for timely remittance of**  
15 **sales tax payment shall also be applicable to the timely remittance of use tax payment**  
16 **under sections 144.600 to 144.746.**

144.526. 1. This section shall be known and may be cited as the "Show Me Green Sales  
2 Tax Holiday".

3           2. For purposes of this section, the following terms mean:

4           (1) "Appliance", clothes washers and dryers, water heaters, trash compactors,  
5 dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators and  
6 freezers; and

7           (2) "Energy star certified", any appliance approved by both the United States  
8 Environmental Protection Agency and the United States Department of Energy as eligible to  
9 display the energy star label, as amended from time to time.

10           3. In each year beginning on or after January 1, 2009, there is hereby specifically  
11 exempted from state sales tax law **and all local sales and use taxes** all retail sales of any energy  
12 star certified new appliance, up to one thousand five hundred dollars per appliance[-] during a  
13 seven-day period beginning at 12:01 a.m. on April nineteenth and ending at midnight on April  
14 twenty-fifth. **Where a purchaser and seller are located in two different time zones, the time**  
15 **zone of the purchaser's location shall determine the authorized exemption period.**

16           4. [~~A political subdivision may allow the sales tax holiday under this section to apply to~~  
17 ~~its local sales taxes by enacting an ordinance to that effect. Any such political subdivision shall~~  
18 ~~notify the department of revenue not less than forty-five calendar days prior to the beginning date~~  
19 ~~of the sales tax holiday occurring in that year of any such ordinance or order.~~

20 ~~5. This section may not apply to any retailer when less than two percent of the retailer's~~  
21 ~~merchandise offered for sale qualifies for the sales tax holiday. The retailer shall offer a sales~~  
22 ~~tax refund in lieu of the sales tax holiday.] **A sale of property that is eligible for an exemption**~~

23 under subsection 3 of this section but is purchased under a layaway sale shall only qualify  
24 for an exemption if:

25 (1) Final payment on a layaway order is made by, and the property is given to, the  
26 purchaser during the exemption period; or

27 (2) The purchaser selects the property and the seller accepts the order for the  
28 property during the exemption period, for immediate delivery upon full payment, even if  
29 delivery is made after the exemption period.

30 5. (1) For any discount offered by a seller that is a reduction of the sales price of  
31 the product, the discounted sales price shall determine whether the sales price falls below  
32 the price threshold provided in subsection 3 of this section. A coupon that reduces the sales  
33 price shall be treated as a discount only if the seller is not reimbursed for the coupon  
34 amount by a third party.

35 (2) If a discount applies to the total amount paid by a purchaser rather than to the  
36 sales price of a particular product and the purchaser has purchased both exempt property  
37 and taxable property, the seller shall allocate the discount based on the total sales prices  
38 of the taxable property compared to the total sales prices of all property sold in the same  
39 transaction.

40 6. Items that are normally sold as a single unit shall continue to be sold in that  
41 manner and shall not be priced separately and sold as individual items.

42 7. Items that are purchased during an exemption period but that are not delivered  
43 to the purchaser until after the exemption period due to the item not being in stock shall  
44 qualify for an exemption. The provisions of this subsection shall not apply to an item that  
45 was delivered during an exemption period but was purchased prior to or after the  
46 exemption period.

47 8. (1) If a purchaser purchases an item of eligible property during an exemption  
48 period but later exchanges the item for a similar eligible item after the exemption period,  
49 no additional tax shall be due on the new item.

50 (2) If a purchaser purchases an item of eligible property during an exemption  
51 period but later returns the item after the exemption period and receives credit on the  
52 purchase of a different nonexempt item, the appropriate sales tax shall be due on the sale  
53 of the newly purchased item.

54 (3) If a purchaser purchases an item of eligible property before an exemption  
55 period but during the exemption period returns the item and receives credit on the  
56 purchase of a different item of eligible property, no sales tax shall be due on the sale of the  
57 new item if the new item is purchased during the exemption period.

58           **(4) For a sixty-day period immediately following the end of the exemption period,**  
59 **if a purchaser returns an exempt item, no credit for or refund of sales tax shall be given**  
60 **unless the purchaser provides a receipt or invoice that shows tax was paid or the seller has**  
61 **sufficient documentation to show that tax was paid on the item being returned.**

          144.605. The following words and phrases as used in sections 144.600 to 144.745 mean  
2 and include:

3           (1) "Calendar quarter", the period of three consecutive calendar months ending on March  
4 thirty-first, June thirtieth, September thirtieth or December thirty-first;

5           (2) "Engages in business activities within this state" includes:

6           (a) Maintaining or having a franchisee or licensee operating under the seller's trade name  
7 in this state if the franchisee or licensee is required to collect sales tax pursuant to sections  
8 144.010 to 144.525;

9           (b) Soliciting sales or taking orders by sales agents or traveling representatives;

10          (c) A vendor is presumed to engage in business activities within this state if any person,  
11 other than a common carrier acting in its capacity as such, that has substantial nexus with this  
12 state:

13           a. Sells a similar line of products as the vendor and does so under the same or a similar  
14 business name;

15           b. Maintains an office, distribution facility, warehouse, or storage place, or similar place  
16 of business in the state to facilitate the delivery of property or services sold by the vendor to the  
17 vendor's customers;

18           c. Delivers, installs, assembles, or performs maintenance services for the vendor's  
19 customers within the state;

20           d. Facilitates the vendor's delivery of property to customers in the state by allowing the  
21 vendor's customers to pick up property sold by the vendor at an office, distribution facility,  
22 warehouse, storage place, or similar place of business maintained by the person in the state; or

23           e. Conducts any other activities in the state that are significantly associated with the  
24 vendor's ability to establish and maintain a market in the state for the sales;

25           (d) The presumption in paragraph (c) **of this subdivision** may be rebutted by  
26 demonstrating that the person's activities in the state are not significantly associated with the  
27 vendor's ability to establish or maintain a market in this state for the vendor's sales;

28           (e) ~~[Notwithstanding paragraph (c), a vendor shall be presumed to engage in business~~  
29 ~~activities within this state if the vendor enters into an agreement with one or more residents of~~  
30 ~~this state under which the resident, for a commission or other consideration, directly or indirectly~~  
31 ~~refers potential customers, whether by a link on an internet website, an in-person oral~~  
32 ~~presentation, telemarketing, or otherwise, to the vendor, if the cumulative gross receipts from~~

33 ~~sales by the vendor to customers in the state who are referred to the vendor by all residents with~~  
34 ~~this type of an agreement with the vendor is in excess of ten thousand dollars during the~~  
35 ~~preceding twelve months;~~

36 ~~\_\_\_\_\_ (f) The presumption in paragraph (c) may be rebutted by submitting proof that the~~  
37 ~~residents with whom the vendor has an agreement did not engage in any activity within the state~~  
38 ~~that was significantly associated with the vendor's ability to establish or maintain the vendor's~~  
39 ~~market in the state during the preceding twelve months. Such proof may consist of sworn written~~  
40 ~~statements from all of the residents with whom the vendor has an agreement stating that they did~~  
41 ~~not engage in any solicitation in the state on behalf of the vendor during the preceding year~~  
42 ~~provided that such statements were provided and obtained in good faith;]~~

43 **a. Selling tangible**  
44 **personal property for delivery into this state, provided the seller's gross receipts from**  
45 **taxable sales from delivery of tangible personal property into this state in the previous**  
46 **calendar year or current calendar year exceeds one hundred thousand dollars. For the**  
47 **purposes of calculating a seller's gross receipts under this paragraph, following the close**  
48 **of each calendar quarter, a vendor shall determine whether the vendor met the**  
49 **requirements under this paragraph during the twelve-month period ending on the last day**  
50 **of the preceding calendar quarter. If the vendor met such requirements for any such**  
51 **twelve-month period, such vendor shall collect and remit the tax as provided under section**  
52 **144.635 for a period of not less than twelve months, beginning not more than three months**  
53 **following the close of the preceding calendar quarter, and shall continue to collect and**  
54 **remit the tax for as long as the vendor is engaged in business activities within this state, as**  
55 **provided for under this paragraph, or otherwise maintains a substantial nexus with this**  
56 **state;**

57 **b. Any department that has the constitutional authority to collect sales or use tax**  
58 **under Article IV of the Constitution of Missouri may remit any moneys collected under this**  
59 **paragraph to the department of revenue, and such moneys shall be deposited into the state**  
60 **general revenue fund established under section 33.543;**

61 **c. Any vendor that meets the provisions of this paragraph shall not be subject to**  
62 **a local use tax that was enacted prior to January 1, 2023, and imposed by a political**  
63 **subdivision in this state, unless:**

64 **(i) The vendor was or would have been, under the laws of this state as in effect**  
65 **prior to January 1, 2023, subject to the local use tax; or**

66 **(ii) A majority of voters in the political subdivision have approved, after January**  
**1, 2023, an expansion of the local use tax; and**

67 **d. Any vendor that meets the provisions of this paragraph shall be subject to any**  
68 **new local use tax that is enacted on or after January 1, 2023, and imposed by a political**  
69 **subdivision in this state;**

70 (3) "Maintains a place of business in this state" includes maintaining, occupying, or  
71 using, permanently or temporarily, directly or indirectly, by whatever name called, an office,  
72 place of distribution, sales or sample room or place, warehouse or storage place, or other place  
73 of business in this state, whether owned or operated by the vendor or by any other person other  
74 than a common carrier acting in its capacity as such;

75 (4) "Person", any individual, firm, copartnership, joint venture, association, corporation,  
76 municipal or private, and whether organized for profit or not, state, county, political subdivision,  
77 state department, commission, board, bureau or agency, except the state transportation  
78 department, estate, trust, business trust, receiver or trustee appointed by the state or federal court,  
79 syndicate, or any other group or combination acting as a unit, and the plural as well as the  
80 singular number;

81 (5) "Purchase", the acquisition of the ownership of, or title to, tangible personal property,  
82 through a sale, as defined herein, for the purpose of storage, use or consumption in this state;

83 (6) "Purchaser", any person who is the recipient for a valuable consideration of any sale  
84 of tangible personal property acquired for use, storage or consumption in this state;

85 (7) "Sale", any transfer, barter or exchange of the title or ownership of tangible personal  
86 property, or the right to use, store or consume the same, for a consideration paid or to be paid,  
87 and any transaction whether called leases, rentals, bailments, loans, conditional sales or  
88 otherwise, and notwithstanding that the title or possession of the property or both is retained for  
89 security. For the purpose of this law the place of delivery of the property to the purchaser, user,  
90 storer or consumer is deemed to be the place of sale, whether the delivery be by the vendor or  
91 by common carriers, private contractors, mails, express, agents, salesmen, solicitors, hawkers,  
92 representatives, consignors, peddlers, canvassers or otherwise;

93 (8) "Sales price", the consideration including the charges for services, except charges  
94 incident to the extension of credit, paid or given, or contracted to be paid or given, by the  
95 purchaser to the vendor for the tangible personal property, including any services that are a part  
96 of the sale, valued in money, whether paid in money or otherwise, and any amount for which  
97 credit is given to the purchaser by the vendor, without any deduction therefrom on account of the  
98 cost of the property sold, the cost of materials used, labor or service cost, losses or any other  
99 expenses whatsoever, except that cash discounts allowed and taken on sales shall not be included  
100 and "sales price" shall not include the amount charged for property returned by customers upon  
101 rescission of the contract of sales when the entire amount charged therefor is refunded either in  
102 cash or credit or the amount charged for labor or services rendered in installing or applying the

103 property sold, the use, storage or consumption of which is taxable pursuant to sections 144.600  
104 to 144.745. The sales price shall not include usual and customary delivery charges that are  
105 separately stated. In determining the amount of tax due pursuant to sections 144.600 to 144.745,  
106 any charge incident to the extension of credit shall be specifically exempted;

107 (9) "Selling agent", every person acting as a representative of a principal, when such  
108 principal is not registered with the director of revenue of the state of Missouri for the collection  
109 of the taxes imposed pursuant to sections 144.010 to 144.525 or sections 144.600 to 144.745 and  
110 who receives compensation by reason of the sale of tangible personal property of the principal,  
111 if such property is to be stored, used, or consumed in this state;

112 (10) "Storage", any keeping or retention in this state of tangible personal property  
113 purchased from a vendor, except property for sale or property that is temporarily kept or retained  
114 in this state for subsequent use outside the state;

115 (11) "Tangible personal property", all items subject to the Missouri sales tax as provided  
116 in subdivisions (1) and (3) of subsection 1 of section 144.020;

117 (12) "Taxpayer", any person remitting the tax or who should remit the tax levied by  
118 sections 144.600 to 144.745;

119 (13) "Use", the exercise of any right or power over tangible personal property incident  
120 to the ownership or control of that property, except that it does not include the temporary storage  
121 of property in this state for subsequent use outside the state, or the sale of the property in the  
122 regular course of business;

123 (14) "Vendor", every person engaged in making sales of tangible personal property by  
124 mail order, by advertising, by agent or peddling tangible personal property, soliciting or taking  
125 orders for sales of tangible personal property, for storage, use or consumption in this state, all  
126 salesmen, solicitors, hawkers, representatives, consignees, peddlers or canvassers, as agents of  
127 the dealers, distributors, consignors, supervisors, principals or employers under whom they  
128 operate or from whom they obtain the tangible personal property sold by them, and every person  
129 who maintains a place of business in this state, maintains a stock of goods in this state, or  
130 engages in business activities within this state and every person who engages in this state in the  
131 business of acting as a selling agent for persons not otherwise vendors as defined in this  
132 subdivision. Irrespective of whether they are making sales on their own behalf or on behalf of  
133 the dealers, distributors, consignors, supervisors, principals or employers, they must be regarded  
134 as vendors and the dealers, distributors, consignors, supervisors, principals or employers must  
135 be regarded as vendors for the purposes of sections 144.600 to 144.745.

**144.608. 1. For the purpose of more efficiently securing the payment of and  
2 accounting for the tax collected and remitted by retailers and vendors, the department is  
3 hereby authorized:**

4           **(1) To consult, contract, and work jointly with the streamlined sales and use tax**  
5 **agreement's governing board to allow sellers to use the governing board's certified service**  
6 **providers and central registration system services; or**

7           **(2) To consult, contract, and work with certified service providers independently.**  
8 **The department is authorized to determine the method and amount of compensation to be**  
9 **provided to certified service providers by this state for the services of such certified service**  
10 **providers to certain sellers, provided that no certified service provider or seller utilizing**  
11 **a certified service provider shall be entitled to the deduction provided in subsection 1 of**  
12 **section 144.140.**

13           **2. The department is also hereby authorized to independently take such actions as**  
14 **may be reasonably necessary to secure the payment of and account for the tax collected**  
15 **and remitted by retailers and vendors. The department shall independently carry out any**  
16 **or all activities relating to the collection of online use tax if the department, in its own**  
17 **judgment, determines that independent carrying out such activities would promote cost-**  
18 **saving to the state.**

19           **3. The director of revenue shall make, promulgate, and enforce reasonable rules**  
20 **and regulations for the administration and enforcement of the provisions of this chapter**  
21 **relating to the collection and remittance of sales and use tax by certified service providers.**  
22 **Any rule or portion of a rule, as that term is defined in section 536.010, that is created**  
23 **under the authority delegated in this section shall become effective only if it complies with**  
24 **and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.**  
25 **This section and chapter 536 are nonseverable and if any of the powers vested with the**  
26 **general assembly pursuant to chapter 536 to review, to delay the effective date, or to**  
27 **disapprove and annul a rule are subsequently held unconstitutional, then the grant of**  
28 **rulemaking authority and any rule proposed or adopted after January 1, 2023, shall be**  
29 **invalid and void.**

30           **4. The provisions of this section shall automatically sunset five years after the**  
31 **effective date of this section unless reauthorized by an act of the general assembly.**

**144.637. 1. The director of revenue shall provide and maintain a database that**  
2 **describes boundary changes for all taxing jurisdictions and the effective dates of such**  
3 **changes for the use of vendors collecting the tax imposed under sections 144.600 to 144.746.**

4           **2. For the identification of counties and cities, codes corresponding to the rates shall**  
5 **be provided according to Federal Information Processing Standards (FIPS) as developed**  
6 **by the National Institute of Standards and Technology. For the identification of all other**  
7 **jurisdictions, codes corresponding to the rates shall be in a format determined by the**  
8 **director.**

9           **3. The director shall provide and maintain address-based boundary database**  
10 **records for assigning taxing jurisdictions and associated rates. The database records shall**  
11 **be in the same approved format as the database described under subsection 1 of this**  
12 **section and shall meet the requirements developed under the federal Mobile**  
13 **Telecommunications Sourcing Act, 4 U.S.C. Section 119(a). If a vendor is unable to**  
14 **determine the applicable rate and jurisdiction using an address-based database record**  
15 **after exercising due diligence, the vendor may apply the nine-digit zip code designation**  
16 **applicable to a purchase. If a nine-digit zip code designation is not available for a street**  
17 **address or if a vendor is unable to determine the nine-digit zip code designation applicable**  
18 **to a purchase after exercising due diligence to determine the designation, the vendor may**  
19 **apply the rate for the five-digit zip code area. The lowest combined tax rate imposed in the**  
20 **zip code area shall apply if the area includes more than one tax rate in any level of taxing**  
21 **jurisdiction. For the purposes of this section, there shall be a rebuttable presumption that**  
22 **a vendor has exercised due diligence if the vendor has attempted to determine the tax rate**  
23 **and jurisdiction by utilizing software approved by the director and makes the assignment**  
24 **from the address and zip code information applicable to the purchase. If the director**  
25 **certifies an address-based database provided by a third party, a vendor may use such**  
26 **database in place of the database records provided for in this subsection.**

27           **4. The electronic databases provided for in subsections 1 and 3 of this section shall**  
28 **be in downloadable format as determined by the director. The databases may be directly**  
29 **provided by the director or provided by a third party as designated by the director. The**  
30 **databases shall be provided at no cost to the user of the database.**

31           **5. The provisions of subsection 3 of this section shall not apply if the purchased**  
32 **product is received by the purchaser at the business location of the vendor.**

33           **6. No vendor shall be liable for reliance upon erroneous data provided by the**  
34 **director on tax rates, boundaries, or taxing jurisdiction assignments.**

**144.638. 1. (1) The director shall provide and maintain a taxability matrix. The**  
2 **state's entries in the matrix shall be provided and maintained by the director in a database**  
3 **that is in a downloadable format.**

4           **(2) The director shall provide reasonable notice of changes in the taxability of the**  
5 **products or services listed in the taxability matrix.**

6           **(3) A seller or CSP shall be relieved from liability to this state or any local taxing**  
7 **jurisdiction for having charged and collected the incorrect amount of state or local sales**  
8 **or use tax resulting from such seller's or CSP's reliance upon erroneous data provided or**  
9 **approved by the director in the taxability matrix, and a seller shall be relieved from**  
10 **liability for erroneous returns made by a CSP on behalf of the seller.**

11           **2. A purchaser shall be relieved from any additional tax, interest, additions, or**  
12 **penalties for failure to collect and remit the proper amount of tax owed on a purchase**  
13 **subject to sales tax under this chapter if:**

14           **(1) The purchaser's seller or a certified service provider relied on erroneous data**  
15 **provided by the director on tax rates, boundaries, taxing jurisdiction assignments, or in the**  
16 **taxability matrix created under subsection 1 of this section;**

17           **(2) A purchaser using a database created under subsection 1 of this section received**  
18 **erroneous data provided by the director on tax rates, boundaries, or taxing jurisdiction**  
19 **assignments; or**

20           **(3) A purchaser relied on erroneous data provided by the director in the taxability**  
21 **matrix created under subsection 1 of this section.**

**144.752. 1. For the purposes of this section, the following terms shall mean:**

2           **(1) "Marketplace facilitator", a person that:**

3           **(a) Facilitates a retail sale by a marketplace seller by listing or advertising for sale**  
4 **by the marketplace seller, in any forum, tangible personal property or services that are**  
5 **subject to tax under this chapter; and**

6           **(b) Either directly or indirectly through agreements or arrangements with third**  
7 **parties collects payment from the purchaser and transmits all or part of the payment to the**  
8 **marketplace seller.**

9  
10 **A marketplace facilitator is a seller and shall comply with the provisions of this chapter.**  
11 **A marketplace facilitator does not include a person who provides internet advertising**  
12 **services, or product listing, and does not collect payment from the purchaser and transmit**  
13 **payment to the marketplace seller; does not include a person with respect to the provision**  
14 **of travel agency services or the operation of a marketplace or that portion of a marketplace**  
15 **that enables consumers to receive travel agency services; and does not include a third party**  
16 **financial institution appointed by a merchant or a marketplace facilitator to handle various**  
17 **forms of payment transactions, such as processing credit cards and debit cards, and whose**  
18 **sole activity with respect to marketplace sales is to facilitate the payment transactions**  
19 **between two parties. For the purposes of this subdivision, "travel agency services" means**  
20 **facilitating, for a commission, fee, or other consideration, vacation or travel packages;**  
21 **rental car or other travel reservations; tickets for domestic or foreign travel by air, rail,**  
22 **ship, bus, or other medium of transportation; or hotel or other lodging accommodations;**

23           **(2) "Marketplace seller", a seller that makes sales through any electronic**  
24 **marketplace operated by a marketplace facilitator;**

25           (3) "Person", any individual; firm; copartnership; joint venture; association;  
26 corporation, municipal or private, whether organized for profit or not; state; county;  
27 political subdivision; state department, commission, board, bureau, or agency, except the  
28 department of transportation; estate; trust; business trust; receiver or trustee appointed  
29 by the state or a federal court; syndicate; or any other group or combination acting as a  
30 unit;

31           (4) "Purchaser", any person who is the recipient for a valuable consideration of  
32 any sale of tangible personal property acquired for use, storage, or consumption in this  
33 state;

34           (5) "Retail sale", the same meaning as defined under sections 144.010 and 144.011,  
35 excluding motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and  
36 outboard motors required to be titled under the laws of the state and subject to tax under  
37 subdivision (9) of subsection 1 of section 144.020;

38           (6) "Seller", a person selling or furnishing tangible personal property or rendering  
39 services on the receipts from which a tax is imposed under section 144.020.

40           2. (1) Beginning January 1, 2023, marketplace facilitators that engage in business  
41 activities within this state shall register with the department to collect and remit use tax,  
42 as applicable, on sales made through the marketplace facilitator's marketplace by or on  
43 behalf of a marketplace seller that are delivered into the state, whether by the marketplace  
44 facilitator or another person, and regardless of whether the marketplace seller for whom  
45 sales are facilitated possesses a retail sales license or would have been required to collect  
46 use tax had the sale not been facilitated by the marketplace facilitator. Such retail sales  
47 shall include those made directly by the marketplace facilitator and shall also include those  
48 retail sales made by marketplace sellers through the marketplace facilitator's marketplace.  
49 The collection and reporting requirements of this subsection shall not apply to retail sales  
50 other than those made through a marketplace facilitator's marketplace. Nothing in this  
51 section shall be construed to limit or prohibit the ability of a marketplace facilitator and  
52 a marketplace seller to enter into agreements regarding the fulfillment of the requirements  
53 of this chapter.

54           (2) All taxable sales made through a marketplace facilitator's marketplace by or  
55 on behalf of a marketplace seller shall be deemed to be consummated at the location in this  
56 state to which the item is shipped or delivered, or at which possession is taken by the  
57 purchaser.

58           3. Marketplace facilitators that are required to collect use tax under this section  
59 shall report and remit the tax separately from any sales and use tax collected by the  
60 marketplace facilitator, or by affiliates of the marketplace facilitator, that the marketplace

61 facilitator would have been required to collect and remit under the provisions of this  
62 chapter prior to January 1, 2023. Such tax shall be reported and remitted as determined  
63 by the department. Marketplace facilitators shall maintain records of all sales delivered  
64 to a location in the state, including electronic or paper copies of invoices showing the  
65 purchaser, address, purchase amount, and use tax collected. Such records shall be made  
66 available for review and inspection upon request by the department.

67 4. Marketplace facilitators who properly collect and remit to the department in a  
68 timely manner use tax on sales in accordance with the provisions of this section by or on  
69 behalf of marketplace sellers shall be eligible for any discount provided under this chapter.

70 5. A marketplace facilitator shall separately state on an invoice provided to a  
71 purchaser the use tax collected and remitted on behalf of a marketplace seller.

72 6. Any taxpayer who remits use tax under this section shall be entitled to refunds  
73 or credits to the same extent and in the same manner provided for in section 144.190 for  
74 taxes collected and remitted under this section. Nothing in this section shall relieve a  
75 purchaser of the obligation to remit use tax for any retail sale taxable under this chapter  
76 for which a marketplace facilitator or marketplace seller does not collect and remit the use  
77 tax.

78 7. Except as provided under subsection 8 of this section, marketplace facilitators  
79 shall be subject to the penalty provisions, procedures, and reporting requirements  
80 provided under the provisions of this chapter.

81 8. No class action shall be brought against a marketplace facilitator in any court  
82 in this state on behalf of purchasers arising from or in any way related to an overpayment  
83 of use tax collected on retail sales facilitated by a marketplace facilitator, regardless of  
84 whether that claim is characterized as a tax refund claim. Nothing in this subsection shall  
85 affect a purchaser's right to seek a refund as provided under section 144.190.

86 9. The department may promulgate rules to implement the provisions of this section.  
87 Any rule or portion of a rule, as that term is defined in section 536.010, that is created  
88 under the authority delegated in this section shall become effective only if it complies with  
89 and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This  
90 section and chapter 536 are nonseverable and if any of the powers vested with the general  
91 assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove  
92 and annul a rule are subsequently held unconstitutional, then the grant of rulemaking  
93 authority and any rule proposed or adopted after January 1, 2023, shall be invalid and  
94 void.

144.757. 1. Any county or municipality~~], except municipalities within a county having~~  
2 ~~a charter form of government with a population in excess of nine hundred thousand,]~~ may, by

3 a majority vote of its governing body, impose a local use tax if a local sales tax is imposed as  
 4 defined in section 32.085 **or if a sales tax is imposed under section 94.850 or 94.890, with**  
 5 **such local use tax imposed** at a rate equal to the rate of the local sales tax ~~[in effect in]~~ **and any**  
 6 **sales tax imposed under section 94.850 or 94.890 by** such county or municipality; provided,  
 7 however, that no ordinance or order enacted pursuant to sections 144.757 to 144.761 shall be  
 8 effective unless the governing body of the county or municipality submits to the voters thereof  
 9 at a municipal, county or state general, primary or special election a proposal to authorize the  
 10 governing body of the county or municipality to impose a local use tax pursuant to sections  
 11 144.757 to 144.761. ~~[Municipalities within a county having a charter form of government with~~  
 12 ~~a population in excess of nine hundred thousand may, upon voter approval received pursuant to~~  
 13 ~~paragraph (b) of subdivision (2) of subsection 2 of this section, impose a local use tax at the~~  
 14 ~~same rate as the local municipal sales tax with the revenues from all such municipal use taxes~~  
 15 ~~to be distributed pursuant to subsection 4 of section 94.890. The municipality shall within thirty~~  
 16 ~~days of the approval of the use tax imposed pursuant to paragraph (b) of subdivision (2) of~~  
 17 ~~subsection 2 of this section select one of the distribution options permitted in subsection 4 of~~  
 18 ~~section 94.890 for distribution of all municipal use taxes.~~

19 ~~\_\_\_\_\_2.] (1) The ballot of submission[, except for counties and municipalities described in~~  
 20 ~~subdivisions (2) and (3) of this subsection,] shall contain substantially the following language:~~

21 Shall the \_\_\_\_\_ (county or municipality's name) impose a local use tax at the  
 22 same rate as the total local sales tax rate, [currently \_\_\_\_\_ (insert percent),]  
 23 provided that if the local sales tax rate is reduced or raised by voter approval, the  
 24 local use tax rate shall also be reduced or raised by the same action? ~~[A use tax~~  
 25 ~~return shall not be required to be filed by persons whose purchases from out-of-~~  
 26 ~~state vendors do not in total exceed two thousand dollars in any calendar year.]~~

27  YES  NO

28  
 29 If you are in favor of the question, place an "X" in the box opposite "YES". If  
 30 you are opposed to the question, place an "X" in the box opposite "NO".

31 (2) ~~[(a) The ballot of submission in a county having a charter form of government with~~  
 32 ~~a population in excess of nine hundred thousand shall contain substantially the following~~  
 33 ~~language:~~

34 ~~\_\_\_\_\_ For the purposes of enhancing county and municipal public safety, parks, and job~~  
 35 ~~creation and enhancing local government services, shall the county be authorized~~  
 36 ~~to collect a local use tax equal to the total of the existing county sales tax rate of~~  
 37 ~~(insert tax rate), provided that if the county sales tax is repealed, reduced or~~  
 38 ~~raised by voter approval, the local use tax rate shall also be repealed, reduced or~~

39 ~~raised by the same voter action? Fifty percent of the revenue shall be used by the~~  
 40 ~~county throughout the county for improving and enhancing public safety, park~~  
 41 ~~improvements, and job creation, and fifty percent shall be used for enhancing~~  
 42 ~~local government services. The county shall be required to make available to the~~  
 43 ~~public an audited comprehensive financial report detailing the management and~~  
 44 ~~use of the countywide portion of the funds each year.~~

45 ~~———— A use tax is the equivalent of a sales tax on purchases from out-of-state sellers~~  
 46 ~~by in-state buyers and on certain taxable business transactions. A use tax return~~  
 47 ~~shall not be required to be filed by persons whose purchases from out-of-state~~  
 48 ~~vendors do not in total exceed two thousand dollars in any calendar year.~~

49 ~~————  YES —————  NO~~

50

51 ~~———— If you are in favor of the question, place an "X" in the box opposite "YES". If~~  
 52 ~~you are opposed to the question, place an "X" in the box opposite "NO".~~

53 ~~———— (b) The ballot of submission in a municipality within a county having a charter form of~~  
 54 ~~government with a population in excess of nine hundred thousand shall contain substantially the~~  
 55 ~~following language:~~

56 ~~———— Shall the municipality be authorized to impose a local use tax at the same rate as~~  
 57 ~~the local sales tax by a vote of the governing body, provided that if any local sales~~  
 58 ~~tax is repealed, reduced or raised by voter approval, the respective local use tax~~  
 59 ~~shall also be repealed, reduced or raised by the same action? A use tax return~~  
 60 ~~shall not be required to be filed by persons whose purchases from out-of-state~~  
 61 ~~vendors do not in total exceed two thousand dollars in any calendar year.~~

62 ~~————  YES —————  NO~~

63

64 ~~———— If you are in favor of the question, place an "X" in the box opposite "YES". If~~  
 65 ~~you are opposed to the question, place an "X" in the box opposite "NO".~~

66 ~~———— (3) The ballot of submission in any city not within a county shall contain substantially~~  
 67 ~~the following language:~~

68 ~~Shall the \_\_\_\_\_ (city name) impose a local use tax at the same rate as the local sales tax,~~  
 69 ~~currently at a rate of \_\_\_\_\_ (insert percent) which includes the capital improvements sales tax~~  
 70 ~~and the transportation tax, provided that if any local sales tax is repealed, reduced or raised by~~  
 71 ~~voter approval, the respective local use tax shall also be repealed, reduced or raised by the same~~  
 72 ~~action? A use tax return shall not be required to be filed by persons whose purchases from out-~~  
 73 ~~of-state vendors do not in total exceed two thousand dollars in any calendar year.~~

74 ~~————  YES —————  NO~~

75

76 ~~———— If you are in favor of the question, place an "X" in the box opposite "YES". If you~~  
77 ~~are opposed to the question, place an "X" in the box opposite "NO".~~

78 ~~———— (4)] If any of such ballots are submitted on August 6, 1996, and if a majority of the votes~~  
79 ~~cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the~~  
80 ~~ordinance or order and any amendments thereto shall be in effect October 1, 1996, provided the~~  
81 ~~director of revenue receives notice of adoption of the local use tax on or before August 16, 1996.~~  
82 ~~If any of such ballots are submitted after December 31, 1996, and if a majority of the votes cast~~  
83 ~~on the proposal by the qualified voters voting thereon are in favor of the proposal, then the~~  
84 ~~ordinance or order and any amendments thereto shall be in effect on the first day of the calendar~~  
85 ~~quarter which begins at least forty-five days after the director of revenue receives notice of~~  
86 ~~adoption of the local use tax. If a majority of the votes cast by the qualified voters voting are~~  
87 ~~opposed to the proposal, then the governing body of the county or municipality shall have no~~  
88 ~~power to impose the local use tax as herein authorized unless and until the governing body of the~~  
89 ~~county or municipality shall again have submitted another proposal to authorize the governing~~  
90 ~~body of the county or municipality to impose the local use tax and such proposal is approved by~~  
91 ~~a majority of the qualified voters voting thereon.~~

92 **(3) Any county or municipality with an existing local use tax enacted prior to**  
93 **January 1, 2023, shall be permitted to keep such existing local use tax as enacted as of**  
94 **January 1, 2023. If any such county or municipality places the use tax measure of this**  
95 **section on the ballot and the measure fails to pass, the use tax enacted prior to January 1,**  
96 **2023, shall remain in effect until it expires or is repealed, reduced, or raised by a future**  
97 **ballot measure. If any such county or municipality places the use tax measure of this**  
98 **section on the ballot and the measure passes, the use tax of this section shall replace the**  
99 **previously enacted use tax.**

100 ~~[3-] 2.~~ The local use tax may be imposed at the same rate as the local sales tax then  
101 currently in effect in the county or municipality upon all transactions which are subject to the  
102 taxes imposed pursuant to sections 144.600 to 144.745 within the county or municipality  
103 adopting such tax; provided, however, that if any local sales tax is repealed or the rate thereof  
104 is reduced or raised by voter approval, the local use tax rate shall also be deemed to be repealed,  
105 reduced or raised by the same action repealing, reducing or raising the local sales tax.

106 ~~[4-] 3.~~ For purposes of sections 144.757 to 144.761, the use tax may be referred to or  
107 described as the equivalent of a sales tax on purchases made from out-of-state sellers by in-state  
108 buyers and on certain intrabusiness transactions. Such a description shall not change the  
109 classification, form or subject of the use tax or the manner in which it is collected. **The use tax**

110 **shall not be described as a new tax or as not a new tax and shall not be advertised or**  
111 **promoted in a manner in violation of section 115.646.**

144.759. 1. All local use taxes collected by the director of revenue pursuant to sections  
2 144.757 to 144.761 on behalf of any county or municipality, less one percent for cost of  
3 collection, which shall be deposited in the state's general revenue fund after payment of  
4 premiums for surety bonds as provided in section 32.087 shall be deposited with the state  
5 treasurer in a local use tax trust fund, which fund shall be separate and apart from the local sales  
6 tax trust funds. The moneys in such local use tax trust fund shall not be deemed to be state funds  
7 and shall not be commingled with any funds of the state. The director of revenue shall keep  
8 accurate records of the amount of money in the trust fund which was collected in each county  
9 or municipality imposing a local use tax, and the records shall be open to the inspection of  
10 officers of the county or municipality and to the public. No later than the tenth day of each  
11 month, the director of revenue shall distribute all moneys deposited in the trust fund during the  
12 preceding month, except as provided in subsection 2 of this section, to the county or municipality  
13 treasurer, or such other officer as may be designated by the county or municipality ordinance or  
14 order, of each county or municipality imposing the tax authorized by sections 144.757 to  
15 144.761, the sum due the county or municipality as certified by the director of revenue.

16 **2. Subject to the provisions of subsection 1 of this section,** the director of revenue  
17 shall distribute all moneys which would be due any county having a charter form of government  
18 and having a population of nine hundred thousand or more to the county treasurer or such other  
19 officer as may be designated by county ordinance, who shall distribute ~~[such moneys as follows:~~  
20 ~~the] that~~ portion of the use ~~[tax] taxes~~ imposed by the county ~~[which equals one-half the rate of~~  
21 ~~sales tax in effect for such county shall be disbursed to the county treasurer for expenditure~~  
22 ~~throughout the county for public safety, parks, and job creation, subject to any qualifications and~~  
23 ~~regulations adopted by ordinance of the county. Such ordinance shall require an audited~~  
24 ~~comprehensive financial report detailing the management and use of such funds each year. Such~~  
25 ~~ordinance shall also require that the county and the municipal league of the county jointly~~  
26 ~~prepare a strategy to guide expenditures of funds and conduct an annual review of the strategy.~~  
27 ~~The treasurer or such other officer as may be designated by county ordinance shall distribute one-~~  
28 ~~third of the balance to the county and to each city, town and village in group B according to~~  
29 ~~section 66.620 as modified by this section, a portion of the two-thirds remainder of such balance~~  
30 ~~equal to the percentage ratio that the population of each such city, town or village bears to the~~  
31 ~~total population of all such group B cities, towns and villages. For the purposes of this~~  
32 ~~subsection, population shall be determined by the last federal decennial census or the latest~~  
33 ~~census that determines the total population of the county and all political subdivisions therein.~~  
34 ~~For the purposes of this subsection, each city, town or village in group A according to section~~

35 ~~66.620 but whose per capita sales tax receipts during the preceding calendar year pursuant to~~  
36 ~~sections 66.600 to 66.630 were less than the per capita countywide average of all sales tax~~  
37 ~~receipts during the preceding calendar year, shall be treated as a group B city, town or village~~  
38 ~~until the per capita amount distributed to such city, town or village equals the difference between~~  
39 ~~the per capita sales tax receipts during the preceding calendar year and the per capita countywide~~  
40 ~~average of all sales tax receipts during the preceding calendar year] that is equal to the rate of~~  
41 **sales taxes imposed by the county under sections 66.600 and 67.547 to the cities, towns, and**  
42 **villages within such county and to the unincorporated area of the county on the ratio of the**  
43 **population that each such city, town, village, and the unincorporated areas of the county**  
44 **bears to the total population of the county; provided, however, the county treasurer or**  
45 **other officer shall distribute that portion of the use tax imposed by the county equal to the**  
46 **rate of sales tax imposed by the county under section 67.547 for the purpose of funding**  
47 **zoological activities and zoological facilities of the zoological park subdistrict of the**  
48 **metropolitan zoological park and museum district as created under section 184.350.**

49 3. The director of revenue may authorize the state treasurer to make refunds from the  
50 amounts in the trust fund and credited to any county or municipality for erroneous payments and  
51 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
52 such counties or municipalities. If any county or municipality abolishes the tax, the county or  
53 municipality shall notify the director of revenue of the action at least ninety days prior to the  
54 effective date of the repeal, and the director of revenue may order retention in the trust fund, for  
55 a period of one year, of two percent of the amount collected after receipt of such notice to cover  
56 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited  
57 to the credit of such accounts. After one year has elapsed after the effective date of abolition of  
58 the tax in such county or municipality, the director of revenue shall authorize the state treasurer  
59 to remit the balance in the account to the county or municipality and close the account of that  
60 county or municipality. The director of revenue shall notify each county or municipality of each  
61 instance of any amount refunded or any check redeemed from receipts due the county or  
62 municipality.

63 4. Except as modified in sections 144.757 to 144.761, all provisions of sections 32.085  
64 and 32.087 applicable to the local sales tax, except for subsection 12 of section 32.087, and all  
65 provisions of sections 144.600 to 144.745 shall apply to the tax imposed pursuant to sections  
66 144.757 to 144.761, and the director of revenue shall perform all functions incident to the  
67 administration, collection, enforcement, and operation of the tax.

287.245. 1. As used in this section, the following terms shall mean:

2 (1) "Association", volunteer fire protection associations as defined in section 320.300;

3 (2) "State fire marshal", the state fire marshal selected under the provisions of sections  
4 320.200 to 320.270;

5 (3) **"Voluntary firefighter cancer benefits trust" or "trust", the same meaning as**  
6 **provided in section 320.400;**

7 (4) "Volunteer firefighter", the same meaning as **provided** in section 287.243.

8 2. Any association **or voluntary firefighter cancer benefits trust** may apply to the state  
9 fire marshal for a grant for the purpose of:

10 (1) Funding such association's costs related to workers' compensation insurance  
11 premiums for volunteer firefighters; **or**

12 (2) **Establishing a voluntary firefighter cancer benefits trust.**

13 3. Subject to appropriations, the state fire marshal shall disburse grants to each  
14 ~~applying~~ **qualifying** volunteer fire protection association according to the following schedule:

15 (1) Associations which had zero to five volunteer firefighters receive workers'  
16 compensation benefits from claims arising out of and in the course of the prevention or control  
17 of fire or the underwater recovery of drowning victims in the preceding calendar year shall be  
18 eligible for two thousand dollars in grant money;

19 (2) Associations which had six to ten volunteer firefighters receive workers'  
20 compensation benefits from claims arising out of and in the course of the prevention or control  
21 of fire or the underwater recovery of drowning victims in the preceding calendar year shall be  
22 eligible for one thousand five hundred dollars in grant money;

23 (3) Associations which had eleven to fifteen volunteer firefighters receive workers'  
24 compensation benefits from claims arising out of and in the course of the prevention or control  
25 of fire or the underwater recovery of drowning victims in the preceding calendar year shall be  
26 eligible for one thousand dollars in grant money;

27 (4) Associations which had sixteen to twenty volunteer firefighters receive workers'  
28 compensation benefits from claims arising out of and in the course of the prevention or control  
29 of fire or the underwater recovery of drowning victims in the preceding calendar year shall be  
30 eligible for five hundred dollars in grant money.

31 4. Grant money disbursed under this section shall only be used for the purpose of paying  
32 for the workers' compensation insurance premiums of volunteer firefighters **or establishing a**  
33 **voluntary firefighter cancer benefits trust.**

320.300. As used in sections 320.300 to 320.310, the phrase "volunteer fire protection  
2 association" means any fire department, including a municipal fire department, which is staffed  
3 by volunteers and organized for the purpose of combating fires in a specified area. The  
4 provisions of sections 320.300 to 320.310 shall apply only to volunteer fire protection  
5 associations either partially or wholly funded by membership or subscriber fees ~~and shall not~~

6 ~~apply to fire protection districts supported by local tax revenues, or which have contracted with~~  
7 ~~a political subdivision to respond to fires within the area of an association's boundaries].~~

**320.400. 1. For purposes of this section, the following terms mean:**

2 **(1) "Covered individual", a firefighter who is employed by or volunteers for an**  
3 **employer in Missouri and who:**

4 **(a) Is a resident of Missouri;**

5 **(b) Has been assigned to at least five years of hazardous duty as a firefighter;**

6 **(c) Was exposed to an agent classified by the International Agency for Research on**  
7 **Cancer, or its successor organization, as a group 1 or 2A carcinogen, or classified as a**  
8 **cancer-causing agent by the American Cancer Society, the American Association for**  
9 **Cancer Research, the Agency for Healthcare Research and Quality, the American Society**  
10 **of Clinical Oncology, the National Institute for Occupational Safety and Health, or the**  
11 **United States National Cancer Institute;**

12 **(d) Was last assigned to hazardous duty as a firefighter within the previous fifteen**  
13 **years; and**

14 **(e) Is not sixty-five years of age or older at the time of the diagnosis of cancer;**

15 **(2) "Employer":**

16 **(a) A Missouri municipality, association, fire protection district, or special district**  
17 **that employs one or more firefighters; or**

18 **(b) Missouri Task Force One or any other heavy rescue team in this state;**

19 **(3) "Voluntary firefighter cancer benefits trust" or "trust", a self-insured trust**  
20 **described in 8 CSR 50-3.010 that is established for the purposes of this section.**

21 **2. (1) One or more employers may create a voluntary firefighter cancer benefits**  
22 **trust for the purpose described in this section. An employer may make contributions into**  
23 **the voluntary firefighter cancer benefits trust established for the purpose described in this**  
24 **section. The contribution levels and award levels shall be set by the board of trustees of**  
25 **the trust.**

26 **(2) For an employer that chooses to make contributions into the voluntary**  
27 **firefighter cancer benefits trust, the trust shall provide the minimum benefits specified by**  
28 **the board of trustees of the trust to covered individuals, based on the award level of the**  
29 **cancer at the time of diagnosis, after the employer becomes a participant.**

30 **(3) Benefit levels shall be established by the board of trustees of the trust based on**  
31 **the category and stage of the cancer.**

32 **(4) In addition to an award under subdivision (2) of this subsection:**

33           **(a) A payment shall be made from the trust to a covered individual for the actual**  
34 **cost, up to twenty-five thousand dollars, for rehabilitative or vocational training**  
35 **employment services and educational training relating to the cancer diagnosis; and**

36           **(b) A payment shall be made to a covered individual of up to ten thousand dollars**  
37 **if the covered individual incurs cosmetic disfigurement costs resulting from cancer.**

38           **(5) If the cancer is diagnosed as terminal cancer, the covered individual shall**  
39 **receive a lump-sum payment of twenty-five thousand dollars as an accelerated payment**  
40 **toward the benefits due based on the benefit levels established under subdivision (3) of this**  
41 **subsection.**

42           **(6) The covered individual shall be entitled to additional awards if the cancer**  
43 **increases in award level, but the amount of any benefit paid earlier for the same cancer**  
44 **shall be subtracted from the new award.**

45           **(7) If a covered individual dies while owed benefits under this section, the benefits**  
46 **shall be paid to the surviving spouse or domestic partner, if any, at the time of death, and**  
47 **if there is no surviving spouse or domestic partner, any surviving children equally. If there**  
48 **is no surviving spouse or child, the obligation of the trust to pay benefits will cease.**

49           **(8) If a covered individual returns to the same employer after a cancer diagnosis,**  
50 **the covered individual shall be entitled to the benefits in this section for any subsequent**  
51 **new type of covered cancer diagnosis.**

52           **(9) The maximum amount that may be paid to a covered individual for each cancer**  
53 **diagnosis shall be two hundred forty-nine thousand dollars. The dollar limitations of this**  
54 **subdivision shall be increased or decreased each year by the percentage of increase or**  
55 **decrease from the end of the previous calendar year of the Consumer Price Index, or its**  
56 **successor index, as published by the United States Department of Labor, or its successor**  
57 **agency, and rounded to the nearest dollar amount.**

58           **(10) The benefits payable under this section shall be reduced by twenty-five percent**  
59 **if a covered individual used a tobacco product within the five years immediately preceding**  
60 **the diagnosis of a type of cancer that has been linked to the use of tobacco products.**

61           **(11) A claim for benefits from the trust shall be filed no later than two years after**  
62 **the diagnosis of the cancer. The claim for each type of cancer needs to be filed only once**  
63 **to allow the trust to increase the award level under subdivision (6) of this subsection.**

64           **(12) A covered individual who is receiving payments from the trust shall not lose**  
65 **any employment while such individual is undergoing medical treatment.**

66           **(13) For the purpose of employer policies and benefits, a cancer diagnosis is treated**  
67 **as an on-the-job injury or illness. This subdivision shall not affect any determination as**  
68 **to whether the cancer is covered under chapter 287.**

69 **3. The board of trustees of the trust may:**

70 **(1) Create a program description to further define or modify, but not decrease, the**  
71 **benefits of this section; and**

72 **(2) Modify the contribution rates; benefit levels, including the maximum amount,**  
73 **consistent with subdivision (1) of this subsection; and structure of the benefits based on**  
74 **actuarial recommendations and with input from a committee of the trust.**

75 **4. The board of trustees of the trust shall be considered a public governmental body**  
76 **and shall be subject to all of the provisions of chapter 610.**

77 **5. (1) A trust may accept or apply for any grants or donations from any private or**  
78 **public source.**

79 **(2) A corporation or other business entity may contribute directly to a trust or may**  
80 **pay for the expenses for any employer to create or join a trust.**

81 **(3) If a trust permits, an individual may contribute directly to the trust and such**  
82 **individual shall be entitled to receive benefits from the trust under the provisions of this**  
83 **section.**

84 **(4) An individual, corporation, or other business entity that makes a contribution**  
85 **to a trust or that pays for the expenses of an employer to create or join a trust under this**  
86 **subsection shall be eligible for a tax credit according to the provisions of section 135.445.**

87 **6. (1) Any trust may apply to the state fire marshal for a grant for the purpose of**  
88 **establishing a voluntary firefighter cancer benefits trust. Subject to appropriations, the**  
89 **state fire marshal shall disburse grants to the trust upon receipt of the application.**

90 **(2) The state fire marshal shall be authorized to use grant moneys disbursed under**  
91 **section 287.245 for the purpose of setting up a trust or for assistance maintaining a trust.**

92 **7. If a trust receives three million dollars in donations during any year, the trust**  
93 **shall not charge any covered individual for participation in the trust or for the receipt of**  
94 **any payments or other benefits from the trust.**

95 **8. If an individual would otherwise be considered a covered individual under this**  
96 **section but is not a resident of Missouri, the individual may receive payments from a trust**  
97 **if he or she pays participation fees to the trust at a rate to be set by the board of trustees**  
98 **of the trust.**

2 ~~[144.710. From every remittance made by a vendor as required by~~  
3 ~~sections 144.600 to 144.745 to the director of revenue on or before the date when~~  
4 ~~the remittance becomes due, the vendor may deduct and retain an amount equal~~  
5 ~~to two percent thereof.]~~

2 ~~[144.1000. Sections 144.1000 to 144.1015 shall be known as and referred~~  
to as the "Simplified Sales and Use Tax Administration Act".]

~~[144.1003. As used in sections 144.1000 to 144.1015, the following terms shall mean:~~

- ~~(1) "Agreement", the streamlined sales and use tax agreement;~~  
~~(2) "Certified automated system", software certified jointly by the states that are signatories to the agreement to calculate the tax imposed by each jurisdiction on a transaction, determine the amount of tax to remit to the appropriate state and maintain a record of the transaction;~~  
~~(3) "Certified service provider", an agent certified jointly by the states that are signatories to the agreement to perform all of the seller's sales tax functions;~~  
~~(4) "Person", an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation or any other legal entity;~~  
~~(5) "Sales tax", any sales tax levied pursuant to this chapter, section 32.085, or any other sales tax authorized by statute and levied by this state or its political subdivisions;~~  
~~(6) "Seller", any person making sales, leases or rentals of personal property or services;~~  
~~(7) "State", any state of the United States and the District of Columbia;~~  
~~(8) "Use tax", the use tax levied pursuant to this chapter.]~~

~~[144.1006. For the purposes of reviewing and, if necessary, amending the agreement embodying the simplification recommendations contained in section 144.1015, the state may enter into multistate discussions. For purposes of such discussions, the state shall be represented by seven delegates, one of whom shall be appointed by the governor, two members appointed by the speaker of the house of representatives, one member appointed by the minority leader of the house of representatives, two members appointed by the president pro tempore of the senate and one member appointed by the minority leader of the senate. The delegates need not be members of the general assembly and at least one of the delegates appointed by the speaker of the house of representatives and one member appointed by the president pro tempore of the senate shall be from the private sector and represent the interests of Missouri businesses. The delegates shall recommend to the committees responsible for reviewing tax issues in the senate and the house of representatives each year any amendment of state statutes required to be substantially in compliance with the agreement. Such delegates shall make a written report by the fifteenth day of January each year regarding the status of the multistate discussions and upon final adoption of the terms of the sales and use tax agreement by the multistate body.]~~

~~[144.1009. No provision of the agreement authorized by sections 144.1000 to 144.1015 in whole or in part invalidates or amends any provision of the law of this state. Implementation of any condition of this agreement in this~~

4 state, whether adopted before, at, or after membership of this state in the  
 5 agreement, must be by action of the general assembly. Such report shall be  
 6 delivered to the governor, the secretary of state, the president pro tempore of the  
 7 senate and the speaker of the house of representatives and shall simultaneously  
 8 be made publicly available by the secretary of state to any person requesting a  
 9 copy.]

10

2 [144.1012. Unless five of the seven delegates agree, the delegates shall  
 not enter into or vote for any streamlined sales and use tax agreement that:

3 ~~(1) Requires adoption of a definition of any term that would cause any~~  
 4 ~~item or transaction that is now excluded or exempted from sales or use tax to~~  
 5 ~~become subject to sales or use tax;~~

6 ~~(2) Requires the state of Missouri to fully exempt or fully apply sales~~  
 7 ~~taxes to the sale of food or any other item;~~

8 ~~(3) Restricts the ability of local governments under statutes in effect on~~  
 9 ~~August 28, 2002, to enact one or more local taxes on one or more items without~~  
 10 ~~application of the tax to all sales within the taxing jurisdiction, however,~~  
 11 ~~restriction of any such taxes allowed by statutes effective after August 28, 2002,~~  
 12 ~~may be supported;~~

13 ~~(4) Provides for adoption of any uniform rate structure that would result~~  
 14 ~~in a tax increase for any Missouri taxpayer;~~

15 ~~(5) Affects the sourcing of sales tax transactions; or~~

16 ~~(6) Prohibits limitations or thresholds on the application of sales and use~~  
 17 ~~tax rates or prohibits any current sales or use tax exemption in the state of~~  
 18 ~~Missouri, including exemptions that are based on the value of the transaction or~~  
 19 ~~item.]~~

20

2 [144.1015. In addition to the requirements of section 144.1012, the  
 delegates should consider the following features when deciding whether or not  
 3 to enter into any streamlined sales and use tax agreement:

4 ~~(1) The agreement should address the limitation of the number of state~~  
 5 ~~rates over time;~~

6 ~~(2) The agreement should establish uniform standards for administration~~  
 7 ~~of exempt sales and the form used for filing sales and use tax returns and~~  
 8 ~~remittances;~~

9 ~~(3) The agreement should require the state to provide a central, electronic~~  
 10 ~~registration system that allows a seller to register to collect and remit sales and~~  
 11 ~~use taxes for all signatory states;~~

12 ~~(4) The agreement should provide that registration with the central~~  
 13 ~~registration system and the collection of sales and use taxes in the signatory states~~  
 14 ~~will not be used as a factor in determining whether the seller has nexus with a~~  
 15 ~~state for any tax;~~

- 16 ~~\_\_\_\_\_ (5) The agreement should provide for reduction of the burdens of~~  
 17 ~~complying with local sales and use taxes through the following so long as they~~  
 18 ~~do not conflict with the provisions of section 144.1012:~~
- 19 ~~\_\_\_\_\_ (a) Restricting variances between the state and local tax bases;~~
- 20 ~~\_\_\_\_\_ (b) Requiring states to administer any sales and use taxes levied by local~~  
 21 ~~jurisdictions within the state so that sellers collecting and remitting these taxes~~  
 22 ~~will not have to register or file returns with, remit funds to, or be subject to~~  
 23 ~~independent audits from local taxing jurisdictions;~~
- 24 ~~\_\_\_\_\_ (c) Restricting the frequency of changes in the local sales and use tax~~  
 25 ~~rates and setting effective dates for the application of local jurisdictional~~  
 26 ~~boundary changes to local sales and use taxes; and~~
- 27 ~~\_\_\_\_\_ (d) Providing notice of changes in local sales and use tax rates and of~~  
 28 ~~changes in the boundaries of local taxing jurisdictions;~~
- 29 ~~\_\_\_\_\_ (6) The agreement should outline any monetary allowances that are to be~~  
 30 ~~provided by the states to sellers or certified service providers. The agreement~~  
 31 ~~must allow for a joint public and private sector study of the compliance cost on~~  
 32 ~~sellers and certified service providers to collect sales and use taxes for state and~~  
 33 ~~local governments under various levels of complexity to be completed by July 1,~~  
 34 ~~2003;~~
- 35 ~~\_\_\_\_\_ (7) The agreement should require each state to certify compliance with~~  
 36 ~~the terms of the agreement prior to joining and to maintain compliance, under the~~  
 37 ~~laws of the member state, with all provisions of the agreement while a member;~~  
 38 ~~only if the agreement and any amendment thereto complies with the provisions~~  
 39 ~~of section 144.1012;~~
- 40 ~~\_\_\_\_\_ (8) The agreement should require each state to adopt a uniform policy for~~  
 41 ~~certified service providers that protects the privacy of consumers and maintains~~  
 42 ~~the confidentiality of tax information; and~~
- 43 ~~\_\_\_\_\_ (9) The agreement should provide for the appointment of an advisory~~  
 44 ~~council of private sector representatives and an advisory council of nonmember~~  
 45 ~~state representatives to consult with in the administration of the agreement.]~~  
 46

Section B. The enactment of sections 144.608, 144.637, 144.638, and 144.752 of Section  
 2 A of this act; the repeal and reenactment of sections 143.011, 143.031, 143.131, 144.011,  
 3 144.014, 144.020, 144.049, 144.054, 144.140, 144.526, and 144.605 of Section A of this act; and  
 4 the repeal of sections 144.710, 144.1000, 144.1003, 144.1006, 144.1009, 144.1012, and  
 5 144.1015 of Section A of this act shall become effective January 1, 2023.

Section C. Notwithstanding the provisions of section 1.140 to the contrary, the  
 2 provisions of sections 143.011, 143.031, 143.131, 144.011, 144.014, 144.020, 144.049, 144.054,  
 3 144.140, 144.526, 144.605, 144.608, 144.637, 144.638, and 144.752 of Section A of this act  
 4 shall be nonseverable, and if any such provision is for any reason held to be invalid, such  
 5 decision shall invalidate all of the remaining such provisions.

